Oracle® Hyperion Tax Provision

Administrator's Guide

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Primary Author: EPM Information Development Team

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About Tax Provision

This guide is designed for administrators implementing and maintaining the Oracle Hyperion Tax Provision application.

This guide assumes that administrators are familiar with the structure and usage of Oracle Hyperion Financial Management (HFM) and Oracle Hyperion Financial Reporting (FR). Refer to the relevant sections of the individual product Administrator and User Guides for further information related to these products.

Overview

Oracle Hyperion Tax Provision is a comprehensive global tax provision solution for multinational companies reporting under US GAAP or IFRS. The solution encompasses all stages of the corporate tax provision process, including tax automation, data collection, tax provision calculation, return-to-accrual automation, and tax reporting and analysis.

Tax Provision is designed to provide a starting point for a new implementation of a Tax Provision application. The Tax Provision application is built using Oracle Hyperion Financial Management and leverages all functionality provided with Financial Management.

Tax Provision calculates your company's global tax provision, effective tax rate, and deferred tax for tax provisioning purposes. The application is designed to comply with the standards for accounting for income taxes under US GAAP, ASC740 and IFRS, IAS12.

Furthermore, Tax Provision may use the same platform as your corporate close process and therefore may be directly integrated utilizing the same metadata. As one solution, consolidated pretax income can be reported by legal entity to calculate the consolidated income tax provision. When corporate accounting finalizes the period-end close and all required amounts—such as permanent and temporary differences, tax rates, and foreign exchange rates—are entered in the system, Tax Provision automatically calculates the current and deferred income tax provisions by legal entity and by jurisdiction.

From the provision calculation, Tax Provision produces a journal entry and draft income tax financial statement disclosure, complete with supporting schedules. The supporting schedules provide details for the required disclosures in the income tax footnote to the financial statements, including:

- Pretax income by foreign and domestic entities
- Consolidated tax provision by current and deferred tax expense
- Consolidated and statutory effective tax rate reconciliations
- Composition of deferred tax assets, liabilities, and valuation allowance (as required)
- Tax loss expiration table

Security Considerations

Security and access rights enable you to control access to applications and application elements. Setting up security enables you to protect data and prevent unauthorized users from changing data. Administrator and user roles should be properly defined and access appropriately restricted.

You can set up Oracle Hyperion Tax Provision to grant data access and functionality depending on the role to which users are assigned in your organization.

Security Roles

Administration Duties—Responsible for maintaining the entity-level and consolidated data and settings. Maintenance includes updating foreign exchange rates, updating tax rates, and importing data into the system.

- Creating/Updating/Deleting Applications (including Oracle Hyperion Financial Management, Oracle Hyperion Financial Reporting, and Oracle Smart View for Office). This covers creating an application or update or removal of an application.
- Maintaining Security – This is the process of provisioning access and rights to Tax Provision, based upon policy and the administrator/users roles.
- Creating/Updating/Deleting/Validating Metadata in the application – This is the process by which metadata in the application is revised. Metadata in this context includes entities, both book and tax accounts, all members of remaining dimensions and the properties defining the metadata.
- Maintaining Active/Inactive Accounts – This is the process by which tax accounts can be removed from view in the application for specific entities. This ensures that only the tax accounts applicable to the entity are used for data entry.
- Locking Data in the Application – This is the process to lock data after the period is closed so that data cannot be either purposely or inadvertently changed.
- Annual/Period Rollover – This is the process to copy data in the application including tax rates, expiration year, and tax automation rules.
- Importing/Validating Book Data, FX rates, and Tax and Apportionment Rates
- Updating/Running/Importing/Exporting Tax Automation – This is the maintenance of tax automation rules and running tax automation or consolidating all with data to seed the application after data is loaded.
- Creating/Updating/Deleting Copy Opening Balances – This is the method by which opening balances and tax and FX rates are copied from one scenario to another.
- Maintaining Standard Smart View workbooks used by all staff – This may cover such workbooks as data load, tax journal, tax footnote, and analytical review. These would be standard worksheets accessed by all staff and generally not ad hoc Smart View workbooks.
- Creating Tax Provision versions during close – This is the process to save the entire tax provision to a separate scenario (for example, Actual1, Actual2) during the close to perform "what if" analysis or to revert back if necessary.
- Creating/Updating/Removing Tax Provision Data Forms, Reports, Grids
- Maintaining Process Control – This is the method by which data review is performed.

- **Tax Users**—Responsible for preparing the tax provision for the legal entity to which they are assigned. Tax Users access various grids, forms, reports and Smart Viewworksheets for their entity.
- **Tax Power Users**—Responsible for preparing the tax provision for the legal entity to which they are assigned. Tax Users access various grids, forms, reports and Smart Viewworksheets for their entity.
- **Tax Reviewers**—Responsible for reviewing and approving the tax provision for the legal entity to which they are assigned. Tax Reviewers access grids, forms, reports and Smart View worksheets.

By default, the application does not apply security to Accounts, Entities, Scenarios, and Custom Dimensions. You can enable security for any of the applicable dimensions by changing the application setting to “Y” for Yes. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

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Managing Applications

The current version of Oracle Hyperion Tax Provision is built using both Oracle Data Relationship Management and Oracle Hyperion Financial Management "Classic" files. Rules are built using “Classic” VB script rules, not using Oracle Hyperion Calculation Manager. The Application administrator can create either a Data Relationship Management or Classic Financial Management application.

Creating a Tax Application

> **Note:**
>
> You install and configure Oracle Hyperion Tax Provision using the EPM Configurator. See the *Oracle Enterprise Performance Management System Installation and Configuration Guide*.

To create a tax application:

1. From EPM Workspace, select **Navigate**, then **Administer**, and then **Consolidation Administration**.
2. Click **Create**, or select **Actions**, and then **Create**.
3. From the **Server** list, select the application server cluster on which to run the new application.
4. For **Name**, enter a name for the application.
5. For **Description**, enter a description for the application.
6. Click **Browse** next to the Profile text box, and locate the application profile to use.
7. From the **User Management Project** list, select the Shared Services project to which to add the application.
8. For **Application Type**, select **Tax Provisioning**.
9. Click **Create**.

After you create an application, it is available from the Oracle Hyperion Enterprise Performance Management Workspace.

To access applications:

1. From EPM Workspace, select **Navigate**, and then **Applications**.
2. Select **Tax Management**, then **Tax Provisioning**, and select an application.

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Implementing Hyperion Tax Provision for Financial Management

Related Topics

- General Considerations
- Using the Metadata Merge Utility
- Application Profile
- Metadata
- Copying Data
- Member Lists
- Rules
- Custom Screens
- Custom Links
- Data Entry Forms
- Financial Reports
- Process Management
- Smart View
- Sample Tax Data Files
- Feature Configurations

General Considerations

The Oracle Hyperion Financial Management components for Oracle Hyperion Tax Provision were created and configured to provide the calculation rules, data entry forms, and reports required for tax provisioning. Although the application files consist of the required dimension and members, you must modify the application to add new dimensions based on your requirements (for example, profit center, cost center). See Adding Custom Dimensions for information about adding dimensions to your application.

Using the Metadata Merge Utility

If you are upgrading to a new Oracle Hyperion Tax Provision release from an existing release, you can use the Metadata Merge utility to merge your existing metadata files with the files in the latest version. This enables you to retain modifications that you made in your existing metadata file. The utility is provided with Oracle Hyperion Financial Management. It currently only supports Classic metadata.

Application Profile

The Application Profile file (`TaxProv_Profile.per`) defines several application dimensions (Year, Period, Frequency, and Custom) and the languages used for descriptions. You may want to modify this file before you create the application. You cannot modify the application after it is created; you must create a new application to make changes.

Languages

The Oracle Hyperion Tax Provision metadata is provided with descriptions in several languages.

Information about supported languages for Oracle Enterprise Performance Management System products is available in spreadsheet format on the Translation Support tab in the *Oracle Enterprise Performance Management System Certification Matrix.* This matrix is posted on the Oracle Fusion Middleware Supported System Configurations page on OTN:

http://www.oracle.com/technetwork/middleware/ias/downloads/fusion-certification-100350.html

Descriptions are available in a text file format required by the HFM Metadata Localization Utility. Description files can be found in this directory: ApplicationFiles \03\Metadata\Additional Languages.

You can add descriptions to the application by defining additional languages in the Application Profile. Add the descriptions in those languages for all dimension members to the Application Profile (Frequency and Period descriptions) and Metadata file (all metadata dimensions).

You should include all languages needed for the application in the Application Profile **before** creating the application, because you cannot add languages later without rebuilding the application.

You can use the HFM Metadata Localization Utility to insert additional language descriptions to the metadata file based on the translation file. You should create additional translation files for other languages as needed. The HFM Metadata Localization Utility is provided as part of Oracle Hyperion Financial Management installation. For more information, see the guide provided with the utility.

Oracle recommends that you do not remove the en-US descriptions from the application.

Frequency

The Oracle Hyperion Tax Provision standard application profile defines these frequencies:

Frequency	Description	Comment
YTD	Year-to-Date	Highest Frequency/View for the application
ATD	Annual-to-Date	Additional Frequency/View for the application if needed

Frequency	Description	Comment
QTD	Quarter-to-Date	Additional Frequency/View for the application if needed
MTD	Month-to-Date	Lowest Frequency/View for the application

The provided default frequencies assume that the Tax Provision process is completed on a monthly basis, quarterly basis, or annual basis. If a half-yearly provision is needed, you can create an additional Frequency entry to include the Half-Year-to-Date (HYTD) member. You can remove any Frequency entry that is not applicable. However, you must make the corresponding changes to the Period hierarchy.

You can change the Frequency labels and descriptions as required. If you change the labels, then you must also change the default frequencies applied to the Scenario members in metadata.

Years

The Oracle Hyperion Tax Provision standard application profile defines the range of years as 2010 to 2025. The Start Year is 2010. You can change the Start Year if needed. Oracle recommends you set the Start Year to be one year before the actual start year for provisioning.

The first year is used to enter closing balances and closing rates for the provisioning year. Calculations are set up to automatically copy the prior year closing balances and closing rates to the opening balances for the current year.

The standard file provided assumes a total of 15 years from the Start Year. If additional years are needed for the application, you can change the year range as required by changing the Number of Years value.

There are no descriptions for years.

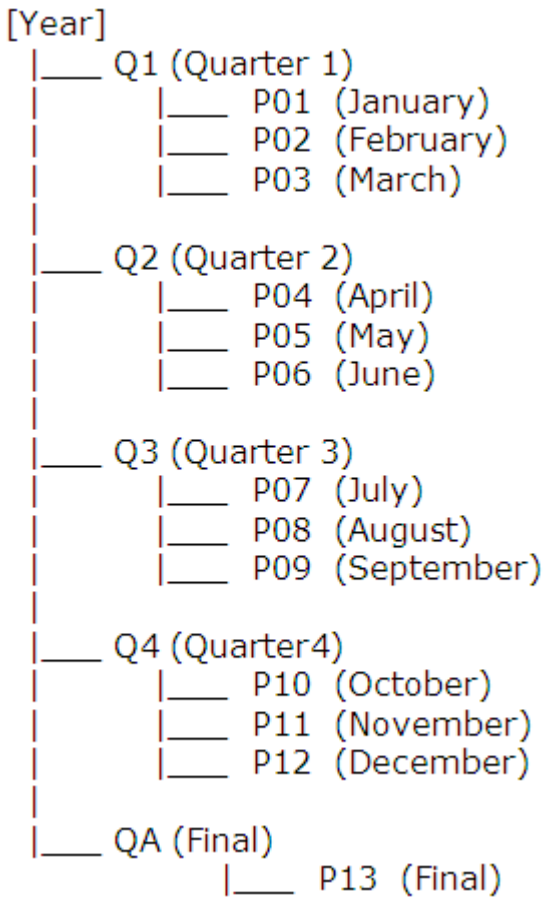
Because the sample Tax Provision application defines the start year as 2010 in the profile, this Start Year information is also used in the application rule file (`TaxProv_Rules.rle`). If you change the Start Year for an application, you should also modify the CONST section at the top of the rule file by entering the correct start year for Const START_YEAR.

The standard profile is also set up with 15 as the total number of years. Therefore, the constant value used for the End Year in the rule file is 2014. If you change either the Start Year or total number of years in the profile, you must also update the value for Const END_YEAR.

Periods

The Oracle Hyperion Tax Provision standard application profile defines these periods within a year.

- Periods labeled P01, P02, P03, P04, P05, P06, P07, P08, P09, P10, P11, P12, P13
- Quarters labeled Q1, Q2, Q3, Q4, QA
- Annual labeled AP, AR



P13 (Final) or QA (Final) periods are included for posting the Return to Accrual (RTA) adjustment as part of the “True-Up” process. Because the Return to Accrual (RTA) process is done once a year after the tax return has been finalized or filed, depending on the frequency of the provisioning required, you can use either the P13 or QA as the adjustment period for comparing last year’s provision with last year’s tax return.

You can change all labels and descriptions before loading the file to create a new application, except for [Year], which is a required system member. Oracle recommends that you do not change the monthly and quarterly labels, although you can modify the descriptions.

The following constant values for the periods are also referenced in the rule file. If you change the Period label for the profile, you must also update the following information

in the Rule and Member Lists files with the corresponding Period label for the application.

```
P_PERIOD_QUARTERLY_FREQUENCY_MEMBERS = Array (“Q1”, “Q2”, “Q3”, “Q4”, “QA”)


P_PERIOD_QUARTERLY_FREQUENCY_LAST = “Q4”


P_PERIOD_QUARTERLY_FREQUENCY_FINAL = “QA”


P_PERIOD_MONTHLY_FREQUENCY_MEMBERS = Array (“P01”, “P02”, “P03”, “P04”,
“P05”, “P06”, “P07”, “P08”, “P09”“P10”, “P11”, “P12”, “P13”)


P_PERIOD_MONTHLY_FREQUENCY_LAST    = “P12”


P_PERIOD_MONTHLY_FREQUENCY_FINAL= “P13”
```

The following constants are required to be modified when the application is intended to be set up with Annual Frequency.

```
P_PERIOD_ANNUAL_FREQUENCY_MEMBERS= Array ("AP", "AR")


P_PERIOD_ANNUAL_FREQUENCY_FIRST= "AP"


P_PERIOD_ANNUAL_FREQUENCY_LAST= "AP"


P_PERIOD_ANNUAL_FREQUENCY_FINAL= "AR"
```

> **Note:**
>
> For the Annual Frequency, set ATD as the Scenario member's default frequency.

Custom Dimensions

Oracle Hyperion Tax Provision includes the following Custom dimension information as part of the Application Profile (`TaxProv_Profile.per`). These Custom dimensions are required for the Tax Provision application and you should not modify them.

The Application Profile includes the Custom dimension name (10 characters maximum), Custom dimension alias (20 characters maximum) and the dimension size (Small/Medium/Large).

Table 3-1 Custom Dimensions

Number	Dimension Name	Dimension Alias	Size	Comment
1	RF	RollForward	Large	The Movement dimension in which the system captures all current-year activity of a specified Tax account.

Note: This is also the "From" dimension used for

Table 3-1 (Cont.) Custom Dimensions

Number	Dimension Name	Dimension Alias	Size	Comment

CurrencyRatedata.

Table 3-1 (Cont.) Custom Dimensions

Number	Dimension Name	Dimension Alias	Size	Comment
2	JD	Jurisdiction	Large	Defines the principle place of business for each legal entity. This is the dimension used for defining Nations and Regions.

Note:

This is also the "To" dimension used for Cu

Table 3-1 (Cont.) Custom Dimensions

Number	Dimension Name	Dimension Alias	Size	Comment
				rrencyRatedata.
3	RS	ReportingStandard	Small	Used to store different types of provisions to be done in the application (for example, US GAAP, UK GAAP, IFRS).
4	DC	DataCategory	Medium	Used to store different types of data. This includes Source data, PreTax data or Tax-Effected data.
5	TT	TaxType	Small	Used to store the TaxType classification, whether the data presents National or Regional data.

Adding Custom Dimensions

You can add Custom dimensions as needed. There is no limit to the number of Custom dimensions that you can add, but adding many additional dimensions may affect performance.

You specify Custom dimension information as part of the Application Profile.

> **Note:**
>
> You can also use the Modify Application method to add Custom dimensions. See the Modifying Applications section in the *Oracle Hyperion Financial Management Administrator's Guide*.

To add Custom dimensions:

1. From the Application Profile Custom dimension table, add a row to the end of the table.
2. For **Custom Dimension Name**, enter a unique dimension name (10 characters maximum).
3. For **Custom Dimension Alias**, enter a unique dimension alias (20 characters maximum).
4. For **Custom Dimension Size**, select an option: **Small**, **Medium**, or **Large**.
5. Open the metadata file.
6. From **Manage Metadata**, click **Import**, enter the name of the application profile that contains the new Custom dimensions, and then click **OK**.
7. Select each of the added Custom dimensions and create two members: [None] and SystemMembers.
8. Create the dimension hierarchy for the Custom dimension as necessary. Make sure that the new hierarchy is also added under SystemMembers for that dimension.
9. Set the CustomTopMember for each new Custom dimension to SystemMembers for all accounts except Balance Recurring, Currency Rate, and Group Label type accounts.

   Example: If you add Product as an additional Custom dimension, set ProductTopMember to SystemMembers.

   > **Note:**
   >
   > Do not set a CustomTopMember for the ActiveRegion account.

10. Set EnableCustomAggregation to Yes for all Custom dimensions for Tax Accounts and Book Accounts.

    Example: If you add Product as an additional Custom dimension, set EnableProductAggr to Y for all Tax and Book Accounts.

11. Specify an additional CustomDimensionTopMember for the CurrentTaxExpense account.

    Example: If you add Product as an additional Custom dimension with Products as a member, set ProductTopMember for the CurrentTaxExpense account to Products. Repeat this step for each additional Custom Dimension added.

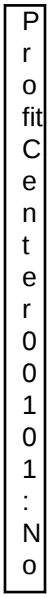
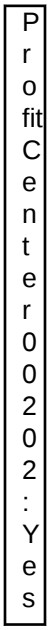
12. Specify the UD property: `Inactive` for the same additional CustomDimensionTopMember specified for the CurrentTaxExpense account.

    Example: Products should have the Inactive UD property pointing to one of the members: Inactive: 0010.

13. Load the updated Metadata file and Member Lists. Create a grid, set the POV and then load the Rules file.
14. Update the application to include the new Custom dimensions. See Updating Applications with Additional Custom Dimensions.

Custom Dimension User-Defined Properties

Property	Value
Property Name	Classification Level
Keyword	ClassLevel
UD Field	ALL
Valid Entry	Yes or No
Default	Default for Base member: Yes
	Default for Parent member: No
	If next level of Parent is <blank>, default is N/A

Property	Value
Example	**Total Profit Centers: N/A** Profit Center 001: N/A  Profit Center 002: N/A 
Description	When you add Custom dimension members, you must assign ClassLevel properties. The ClassLevel property applies to calculations for Assets/Liabilities, and VAAllocation. Based on the specified property value, classification and valuation allowance calculations are performed accordingly.

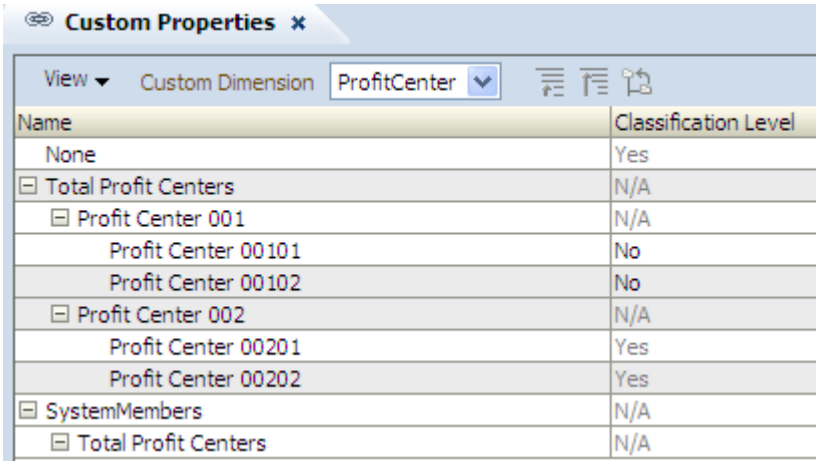
Property	Value
Property Name	Inactive
Keyword	Inactive
UD Field	ALL
Valid Entry	<Any member of the dimension>
Default	None
Example	Inactive:P01001
Description	You use this property to specify the Custom TopMember of the dimension in which to store the Inactive setting. See Specifying Valid Accounts By Entity.

Viewing Custom Properties

You can view custom dimension properties information in the Custom Properties screen.

> **Note:**
>
> The Custom Properties screen only displays information if the tax application contains more than the required five dimensions.

To view properties of additional custom dimension members, from the **Tax Provision** menu, select **Settings**, and then select **Custom Properties**, or select it from the **Application Tasks** list.



The Custom Properties screen displays all of the applicable properties defined in metadata.

This screen is view-only. You must make any changes in the metadata file and then reload it into the application. You must recalculate data if there are property changes.

Updating Applications with Additional Custom Dimensions

After you add Custom dimensions, you must update the application by running the UpdateTaxObjects utility. The utility updates the data form and report definition files with the new Custom dimension information. The UpdateTaxObjects utility is located in the installation zip under `Utilities/UpdateTaxObjects/UpdateObjects.jar`. The `UpdateTaxObjectsUsage.txt` file contains instructions on using the utility.

To update the application:

1. From the application files, navigate to `Utilities/UpdateTaxObjects/UpdateTaxObjects.jar`
2. Export all existing data forms and reports to a folder before running the utility.
3. Run the utility with the desired parameters.
4. After the utility is finished, import all the updated data forms and reports.

> **Note:**
>
> You can import reports to an repository folder, however, all of the reports for a particular application must be located in the same folder. Common report objects (for example, TaxCompanyName, TaxCompanyReportTitle) must be located in the `Financial Reports/Tax` folder.

Metadata

The metadata file defines the application settings and the remaining dimensions that are not defined in the Application Profile file. These dimensions are standard Oracle Hyperion Financial Management dimensions. For dimension details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Application Settings

Related Topics

- Application Currency
- Default Rates
- PVA for Balance/Flow Accounts
- Consolidation Rules
- Organization by Period
- Security
- Support Phase Submission
- Validation Account

Application Currency

The application currency is set to U.S. Dollars (USD). This currency is used as the common currency when triangulation of exchange rates is required. All exchange rates should be entered in terms of the application currency. You can change the application currency to any valid currency.

Default Rates

The Default Rates for Balance accounts (Assets, Liabilities) and the Default Rates for Flows (Revenue, Expenses) must match accounts of CurrencyRate type.

OpeningRate, AverageRate, and ClosingRate accounts are provided. You should enter the corresponding rate account for the application.

You can override the rate applicable to NIBT at the entity and parent level using the NIBT Override Rates data form. See Data Form Names and Descriptions and Translation Rules.

PVA for Balance/Flow Accounts

Default translations can be calculated on either a periodic basis (PVA) or on a period-end basis (VAL). All Oracle Hyperion Tax Provision reporting is currently on a year-to-date basis. Oracle recommends that you use the period-end basis for translations. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Consolidation Rules

No special consolidation rules are defined for the Oracle Hyperion Tax Provision application. It is configured to use the default consolidation and elimination process included as part of Oracle Hyperion Financial Management. If you decide to include special consolidation rules for the application, you should change the Consolidation rules setting to “Y” for Yes, and include additional Consolidation logic in the Rule file. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Organization by Period

The application is currently defined as a non-Org By Period application. If the organization structure changes by period, you can change the setting to “Y” for Yes and include additional consolidation logic and ownership information. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Security

The application is set to not apply security to Accounts, Entities, Scenarios, and Custom dimensions. You can enable security for any of the applicable dimensions by changing the setting to “Y” for Yes. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Support Phase Submission

The application is set to not support Phase Submission in Process Management. You can enable Phase Submission support for any applicable dimensions by changing the

setting to “Y” for Yes. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Validation Account

No validation account has been set. The validation account can be used to prevent locking of data or promotion of process units if Process Management is implemented. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Consolidation Methods

Oracle Hyperion Tax Provision is configured to use the default consolidation and elimination process included as part of Oracle Hyperion Financial Management. The consolidation method is used as part of the consolidation process if referenced in the consolidation rule, and it is used for ownership calculation.

The Tax Provision application is set up without any Consolidation Method. You can define the consolidation methods for the application if needed.

Calculating Ownership

You use the Manage Ownership feature in Financial Management to specify ownership percentages. Data is rolled up to parent entities based on the ownership percentages. You enter consolidation percentages using the Percent Consolidation [PCon] system account, or by entering Shares information. The system calculates the consolidation percentage using the share information.

For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Example: The following example shows how to set ownership percentages for a base entity that is a partnership.

To set up 50% ownership percentage for the base entity (FLE204_LP), follow the steps below:

```
Base Entity:  FLE204_LP


Year: 2013


Period: P12/P13


Percent consolidation [PCon]: 50
```

You would then specify the Consolidate All with Data consolidation method to consolidate data at the parent level.

> **Note:**
>
> Make sure to use the Consolidate All with Data option to consolidate data at the parent level. In Financial Management prior to calculation, the system clears all calculated values for base entities and runs the calculations. For parent entities, it clears the calculated cells prior to consolidation. If you only calculate data at the base entity level, the data may not be accurately rolled up from the children and descendant entities. The system only calculates tax on cells that contain data. For NoData cells, tax calculation is skipped for that account and the original calculated tax remains. You must consolidate the parent entity up to the root to make sure all data is calculated correctly.

Currency/Value Dimension

The Oracle Hyperion Tax Provision metadata file defines most world currencies using the three-character ISO currency codes. Oracle Hyperion Financial Management default translation is processed based on the default currencies of the entities.

> **Note:**
>
> Oracle recommends that you retain only the currencies that are currently required and those that will be required in the foreseeable future in the Currency dimension of the final metadata file. Retaining unnecessary currency codes may cause performance degradation. Note that the Currency dimension is used only for the currency of the entities.

You should finish modifying entities and their required currencies before you finalize the currencies. By default, the currencies are displayed in the sequence in which they were created. If you delete any currencies, then you must check all entities to ensure that a deleted currency is not used as a default currency.

The defined currencies, in addition to a series of predefined system members, are used to create the Value dimension.

User-Defined Properties

You specify user-defined (UD) properties to assign a functional property to dimension members.

Each dimension member has three available user-defined fields. For details, see each Dimension section.

The Oracle Hyperion Tax Provision application uses UD properties for various purposes, for example, to specify which rules to run on specific Points of View, to identify members that share a common functional property, or to provide other member-specific information.

Scenario Dimension

The Oracle Hyperion Tax Provision metadata file contains a default Scenario named Actual, which is used to enter the tax application data. The default view for the scenario is set to YTD. The default frequency is set to MTD for entering data on a monthly basis. You can change this setting if you enter data in a different frequency.

The ZeroView settings for both adjusted and unadjusted data are currently set as YTD. You can change other settings based on your application needs, and include additional scenarios for review or analysis.

Scenario User-defined properties

Property	Value
Property Name	Source Scenario member
Keyword	SrcSc
UD Field	ALL
Valid Entry	<Scenario member>, for example, Actual
Default	None
Example	Forecast:UD1:SrcSc:Actual
Description	This property specifies the Source Scenario member to use for populating opening balances between scenarios. The property is particularly useful when developing a forecast or plan in a new scenario member because it allows you to bring in beginning balances from another scenario, for instance, the Actual scenario.

Property	Value
Property Name	Source Year
Keyword	SrcYr
UD Field	ALL
Valid Entry	<Source Year member>, for example, 1
Default	None
Example	Forecast:UD1=SrcYr:1
Description	This property specifies the Source Year member to use for populating opening balances between scenarios. The value for this property indicates the current year minus the value. For example, Value 1 indicates current year (2014) - 1 = 2013.

Property	Value
Property Name	Source Period
Keyword	SrcP
UD Field	ALL
Valid Entry	<Source Period member>, for example, P12
Default	None

Property	Value
Example	Forecast:UD1=SrcP:P11
Description	This property specifies the Source Period member to use for populating opening balances between scenarios.

Entity Dimension

The metadata file provided with the application includes a sample entity structure. The dimension is hierarchical and is based on the legal entity structure of your organization. The main structure contains two groups of entities with their corresponding legal entities. There is also an Alternate Hierarchy structure to illustrate the Jurisdiction Netting and Unitary Filing features.

You must modify the Entity hierarchy structure to reflect the proper entity members for your application. You can use keyword entries to define entity properties for processing. In the sample application, keyword entries are provided as examples.

Make sure to add the appropriate keyword entries for user-defined properties as necessary.

Legal Entities Hierarchy

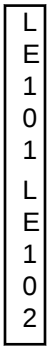
The following graphic shows the legal entities hierarchy and its UD properties that is provided in the sample application.

```
Entity
|___ [None]
|___ LegalEntities
     |___DomesticEntities
          |___WesternUSA
               |___LE103        (Domicile:US^RDeduct:Yes)
               |___LE104Parent  (Domicile:US^TaxCalc:Yes
                                Grps:TaxPools&TaxCredits&NOL&TARF)
                    |___LE104Div100 (Domicile:US^TaxCalc:No)
                    |___LE104Div200 (Domicile:US^TaxCalc:No)
          |___EasternUSA   (NettingNat:No)
               |___LE101   (Domicile:US^RDeduct:Yes^VAllowAlloc:No)
               |___LE102   (Domicile:US^RDeduct:Yes)
     |___ForeignEntities
          |___TotalUK
               |___FLE601 (Domicile:UK)
               |___FLE602 (Domicile:UK)
               |___FLE603 (Domicile:UK)
          |___TotalCanada  (CalcNIBTFX:Yes)
               |___FLE204Parent  (Domicile:CA^TaxCalc:Yes
                                 Grps:TaxCredits&NOL&TARF)
                    |___FLE204   (Domicile:CA^TaxCalc:No)
                    |___FLE204_P1 (Domicile:US)
                         |___FLE204_LP (Domicile:US^TaxCalc:No)
               |___FLE201(Domicile:CA)
               |___FLE202(Domicile:CA)
               |___FLE203(Domicile:CA)

          |___FLE300(Domicile:CH)
          |___FLE400(Domicile:DE)
          |___FLE500(Domicile:FR)

Alternate Entity Hierarchy

     AlternateHierarchy
          |___ConsolGroup1(NettingNat:Yes^NettingReg:Yes)
               |___LE101   (Domicile:US^RDeduct:Yes^VAllowAlloc:No)
               |___LE102   (Domicile:US^RDeduct:Yes)
          |___ConsolGroup2  (NettingNat:Yes)
               |___LE101   (Domicile:US^RDeduct:Yes^VAllowAlloc:No)
               |___FLE201  (Domicile:CA)
          |___ConsolGroup3  (NettingNat:Yes)
               |___EasternUSA (NettingNat:No)
               |___ConsolGroup1 (NettingNat:Yes^NettingReg:Yes)
          |___ConsolGroup4  (NettingNat:No)
               |___LE101   (Domicile:US^RDeduct:Yes^VAllowAlloc:No)
               |___LE102   (Domicile:US^RDeduct:Yes)
```

Entity User-Defined Properties

These special Entity user-defined properties should be defined for the Tax application.

Property	Value
Property Name	Allow Jurisdictional Netting National
Keyword	NettingNat
UD Field	ALL
Valid Entry	Yes or No. Valid only when specified at the Parent Entity level.
Default	No
Example	NettingNat: Yes

Property	Value
Description	This setting is used for Jurisdictional Netting. Deferred tax asset/liability classifications are calculated at the parent level if the setting is Yes for the parent entity. The setting is used in conjunction with an alternate entity hierarchy where netting is required. The result of jurisdictional netting does not impact the movement of deferred tax assets, liabilities in the Tax Account Rollforward. Calculations are performed only when all the base members of the parent entity have the same Domicile and there are no other descendants with the property value setting of Yes. If Jurisdictional Netting applies, then Asset and Liability calculations, VA allocation, and Reclass calculations are done at the parent entity level and can be viewed in the classification section of the deferred tax rollforward. This is designed for an alternate entity hierarchy. For example: ConsolGroup1  ConsolGroup1 is an alternate hierarchy, with two entities (LE101 and LE102), which are also part of the EasternUSA hierarchy.

Property	Value
Property Name	Allow Unitary Filing
Keyword	NettingReg
UD Field	ALL
Valid Entry	Yes or No. Valid only when specified at the Parent Entity level.
Default	No
Example	NettingReg: Yes

Property	Value
Description	This setting is similar to the National Setting, and is used for Unitary Filing. Deferred tax asset/liability classifications are calculated at the parent level if the setting is Yes for the parent entity. The result of unitary filing does not impact the movement of deferred tax assets, liabilities in the Tax Account Rollforward. Calculations are performed only when all the base members of the parent entity have the same Domicile and there are no other descendants with the property value setting of Yes. Additional Netting should be set to Yes at the Region (Jurisdiction member). Reclass calculations are done at the parent entity level and can be viewed in the classification section of the deferred tax rollforward.

Property	Value
Property Name	CalcNIBTFX
Keyword	CalcNIBTFX
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	TotalCanada:CalcNIBTFX:Yes
Description	This property allows you to use an NIBT override translation account for the parent Entity. By default, the rate cannot be entered at the parent. This property enables the rate to be entered at the parent. CalcNIBTFX:Yes enables the input for the override rate accounts defined under this hierarchy (CurrencyRates\Overriderates).

Property	Value
Property Name	Domicile Country
Keyword	Domicile
UD Field	ALL
Valid Entry	One of the countries in the hierarchy of National defined in the Jurisdiction dimension.
Default	<Blank>. This keyword should be specified for all base entities.
Example	Domicile: US

Property	Value
Description	This entry is used to identify the principle place of business of the Entity, and to identify which Jurisdiction member is valid for the entity. For example, if the entity is set to have Domicile: US, then the valid Jurisdiction member under AllNational for the entity is US. Because US also has regional members, then all members under US_Regions are potential valid Jurisdiction members for the entity.

Caution:

If you change the Domicile for an Entity, you must clear the data for the Entity, load metadata and rules (even if no changes were made to rules), and recalculate.

Property	Value
Property Name	Groups
Keyword	Grps
UD Field	ALL
Valid Entry	<Valid group names separated by &>
Default	None
Example	LE101: Grps:G1&G2&G3
Description	Groups defined for Accounts (Tax or BVT Accounts) can be specified using this property. Multiple groups can be specified by using an ampersand (&) in the keyword. this allows data entry for those accounts that belong to the group at the parent level.

Property	Value
Property Name	Regional Deduction
Keyword	RDeduct
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	RDeduct: Yes

Property	Value
Description	This setting specifies whether the Regional tax expense is deductible, or if the Regional tax benefit is taxable on the National Provision. For example, if the entity has RDeduct:Yes, and if the entity has two valid regions, the amount deductible on the National provision is the sum of the Regional Current Provision of both active regions.

Property	Value
Property Name	TaxCalc
Keyword	TaxCalc
UD Field	ALL
Valid Entry	Yes or No
Default	None
Example	EasternUSA:TaxCalc:Yes
Description	This property can be used to allow tax calculations. By default, tax calculations are performed at the base entity and are not run at the parent entity. To override this, you can use this property. TaxCalc:Yes. The following tax calculations are performed at the specified entity. Clear_ValidationCellText Pre_TaxCalculations() Calculate_TaxCalculations(True) Post_TaxCalculations() Pre_TARF() Calculate_TARF Post_TARF() Pre_FIN18() Calculate_FIN18 Post_FIN18() Pre_Validations() Calculate_Validations Post_Validations() Clear_Zeros TaxCalc:No. The above-listed tax calculations will not be performed.

Property	Value
Property Name	TaxRate
Keyword	TaxRate
UD Field	ALL
Valid Entry	Yes or No
Default	Yes
Example	FLE601:TaxRate:No

Property	Value
Description	This setting applies to the Entity for which data needs to be entered in Tax Effected data. If TaxRate is set to No, then the Entity is allowed for entering tax effected amounts directly in the Deferred Tax Input schedule, and entering Tax Rates in the Entity is not allowed.

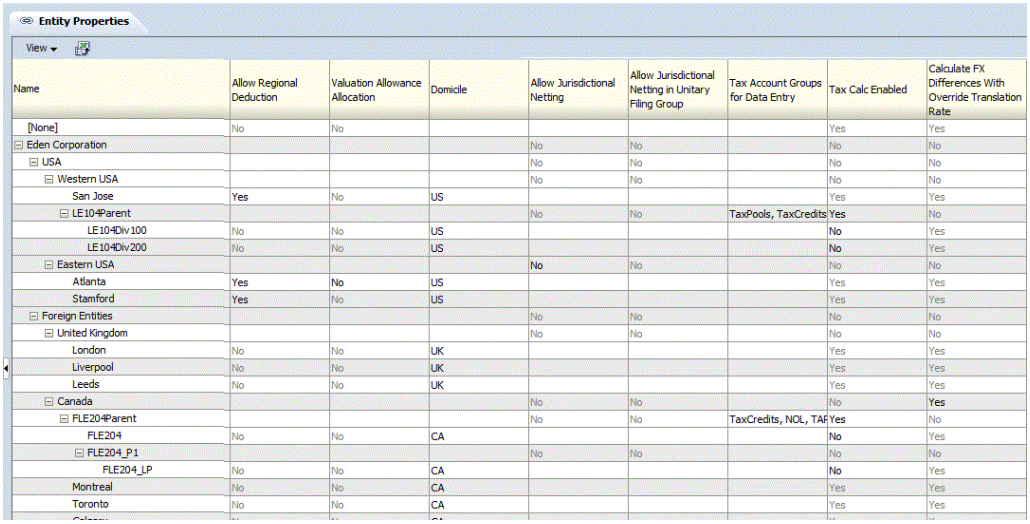
Property	Value
Property Name	Valuation Allowance Allocation
Keyword	VAllowAlloc
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	VAllowAlloc: Yes
Description	This setting specifies whether the VA allocation is used for journal purposes in the TARF.

Note:

You cannot enter data directly into the VA Allocation accounts, because they are calculations.

Viewing Entity Properties

The Application administrator must define the entity's properties in metadata as described in the previous section using the User-Defined keywords. Users can view the properties information in the Entity Properties screen.



Entity Properties

View

Name	Allow Regional Deduction	Valuation Allowance Allocation	Domicile	Allow Jurisdictional Netting	Allow Jurisdictional Netting in Unitary Filing Group	Tax Account Groups for Data Entry	Tax Calc Enabled	Calculate FX Differences With Override Translation Rate
[None]	No	No					Yes	Yes
Eden Corporation				No	No		No	No
USA				No	No		No	No
Western USA				No	No		No	No
San Jose	Yes	No	US				Yes	Yes
LE104Parent				No	No	TaxPools, TaxCredits	Yes	No
LE104Div100	No	No	US				No	Yes
LE104Div200	No	No	US				No	Yes
Eastern USA				No	No		No	No
Atlanta	Yes	No	US				Yes	Yes
Stamford	Yes	No	US				Yes	Yes
Foreign Entities				No	No		No	No
United Kingdom				No	No		No	No
London	No	No	UK				Yes	Yes
Liverpool	No	No	UK				Yes	Yes
Leeds	No	No	UK				Yes	Yes
Canada				No	No		No	Yes
FLE204Parent				No	No	TaxCredits, NOL, TAF	Yes	No
FLE204	No	No	CA				No	Yes
FLE204_P1				No	No		No	No
FLE204_LP	No	No	CA				No	Yes
Montreal	No	No	CA				Yes	Yes
Toronto	No	No	CA				Yes	Yes

To view Entity Properties, from the **Tax Provision** menu, select **Settings**, and then select **Entity Properties**, or select it from the **Application Tasks** list.

The Entity Properties screen displays all of the applicable properties defined in metadata. You can choose to display the Entity Description (default), or Entity Label, or both.

You can also rearrange the columns or suppress any of the columns.

This screen is view-only. You must make any changes in the metadata file and then reload it into the application. You must recalculate data if there are property changes.

Allow Adjustments

Two entity metadata settings determine whether journal adjustments can be entered for each entity: AllowAdjs and AllowAdjFromChildren. They are currently not enabled. To use journal entries, you enable these two settings when required.

You enter all data to <Entity Currency> only at the base entities. You use the <Entity Currency> Value dimension when the journal adjustments setting is enabled for the applicable entities.

All members in the Entity dimension are defined with their own standard Oracle Hyperion Financial Management properties. For details, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Intercompany Partners

The base entities currently are not set up as ICP Entities. They can be set as Intercompany Partners if applicable.

Account Dimension

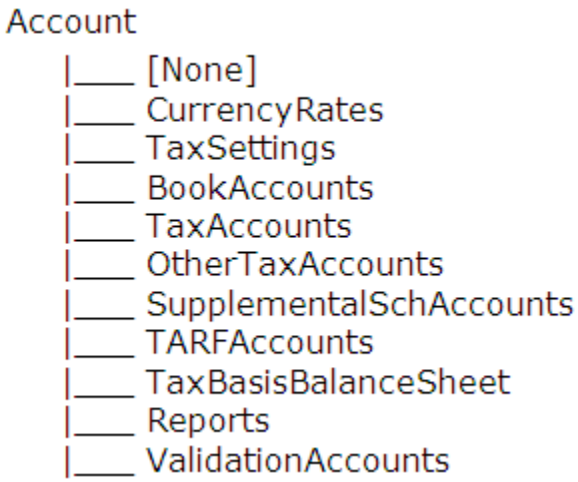
The Account dimension provides accounts for data entry of all data required for the tax application. This dimension includes accounts from the source trial balance or accounting book, as well as the tax accounts used for calculation and provisioning within the application. Additional accounts exist for configuration purposes.

Some accounts are defined as part of the Oracle Hyperion Tax Provision application and you should not modify or remove them. These accounts are described in subsequent sections.

The Book Accounts are created by the administrator based on its Chart of Accounts. The sample Tax Provision application provides sample accounts for the Balance Sheet and Profit and Loss. If you start an implementation using this sample tax application, you should remove the Book Accounts and replace them with your own Chart of Accounts. Additional information regarding Book Accounts setup is explained in subsequent sections.

Account Groupings

The Account dimension is organized into the following subgroups. The top member of each subgroup is defined as “GROUPLABEL” account type.



Group	Comments
CurrencyRates	The accounts in the CurrencyRates subgroup (Opening rate, Closing rate, Average rate) are exchange-rate accounts to be used for currency translation. You can replace them with your own exchange rate accounts. The default rate for Balance account and default rate for Flow account Exchange Rate accounts are also referenced in the Application Setting section. Therefore, any changes to the Exchange Rate accounts should also be reflected in the Application Setting.

Group	Comments
TaxSettings	The accounts in the TaxSettings subgroup are tax rate accounts used to calculate the National tax provision and Regional tax provision. It contains Opening and Closing tax rates for the current year to use for calculating Current tax expense and Deferred tax. For Regional tax calculation, it also contains the apportionment percentage and the calculated apportionment tax rate account for the Opening and Closing rate. Other tax settings for Return to Accrual (RTA) calculations are also included in this subgroup.
BookAccount	The accounts in the BookAccounts subgroup are source accounts from your application and can be replaced by your own Chart of Accounts. It should contain accounts in the Balance Sheet (Assets/Liabilities/Equities), as well as the accounts in Profit and Loss (Income/Expense). In the Book accounts, you can capture Trial Balance data from the G/L or accounting book data from the consolidation application, such as Oracle Hyperion Financial Management. You can capture both sets of data in the same account, since the type of data is stored in the DataCategory dimension. In the application, the system automatically calculates the difference between the Trial Balance and the Book amount and stores the difference in the TBClosingAutoAdjustment RollForward dimension member.
TaxAccounts	The accounts in the TaxAccounts subgroup are used to calculate the current and deferred tax provision for national and regional tax. They include accounts for temporary difference and permanent difference adjustment, as well as accounts for reclassification. There are also accounts for the total tax credits and tax losses for current period and carry-forward from prior periods. Some of the parent accounts in this subgroup are considered system accounts, and you should not remove or change them. You should create temporary difference and permanent difference accounts for your application. The sample tax application contains some temporary and permanent difference accounts as examples.

Group	Comments
OtherTaxAccounts	Additional tax accounts are included in this subgroup. This includes accounts for storing the calculated Valuation Allowance allocation percentage and amount, Statutory and Regional Effective Tax Rate (ETA) calculation, and Consolidated ETA rate information. Most tax accounts are system accounts used for calculation. You should not remove or change them.
SupplementalSchAccounts	The accounts in the Supplemental Schedule Accounts subgroup are tax accounts used for supplemental detail reporting purposes. An example of supplemental details included in the sample tax application is the set of Fines and Penalties accounts. These accounts provide additional details regarding specific fine or penalty information, which are permanent differences on the current provision. This subgroup of accounts contains accounts for storing the National Tax Credits and Losses. Additional detail information for any carryforward amount from prior years is stored in the DataCategory members by year, as well as the detail activities for opening balances, current year amount. Expiration and utilization details are stored in the RollForward members for these accounts. Another example of accounts included in this subgroup is to capture the current period activity and the closing balance of the temporary difference based on the Book versus the Tax Basis Balance Sheet. You can configure these accounts for your implementation and remove them if they are not needed.
TARF Accounts	The accounts in this subgroup are used to capture the balance of the Tax Accounts (including total expenses, deferred assets, and liabilities) as calculated by the tax provision and compare the amounts to the source system, so that the Tax Journal Entry can be used to adjust the source system at the individual legal entity.
TaxBasis Balance Sheet	The accounts in the Tax Basis Balance Sheet subgroup are the Balance Sheet accounts used to capture balance sheet data for Tax Basis purpose. It should have a similar account structure as the Book Accounts subgroup, but should have additional temporary difference accounts to reflect what the balance should be for tax basis.
Reports	The accounts in the Reports subgroups are set up as alternative hierarchies to use strictly for reporting purposes.

Group	Comments
ValidationAccounts	The accounts in this subgroup are accounts used for validation purposes. They are used for validating Total NOLs, Total Effective Tax rate – CETR, SETR, RETR to ensure that totals are balanced.

Currency Rates Subgroup

The Currency Rates subgroup contains the exchange rate accounts used for currency translation. They can be configured in your implementation with your rate accounts. The sample tax application provides the following currency rate accounts.

```
CurrencyRates
      |__OpeningRate
      |__ClosingRate
      |__AverageRate
      |__OverrideRate
           |__NIBTOverrideRate
      |  TARFPaymentsAndRefundsRate
```

Table 3-2 CurrencyRates – Exchange Rates used for currency translation – Group Label

Group	Description	Account Type	Calculated	Comments
OpeningRate	Opening rate at the beginning of the period	CurrencyRate	Yes	The opening exchange rate is retrieved from the closing rate (A#ClosingRate) of the last period of the prior year. In the sample application, it is the rate from prior year Period P12.
ClosingRate	Closing rate at the end of the period	CurrencyRate	No	The closing exchange rate is entered by the user. This can be manually entered in the Exchange Rates form, or from data load. The Opening Rate is used in default translation for balanced accounts.

Table 3-2 (Cont.) CurrencyRates – Exchange Rates used for currency translation – Group Label

Group	Description	Account Type	Calculated	Comments
AverageRate	Average rate for the period	CurrencyRate	No	The average rate for the period is entered by the user. This can be manually entered in the Exchange Rates form, or from data load. The Average Rate is used in default translation for flow accounts.
OverrideRate	Parent member for all the NIBT translation override rate accounts	Group Label	No	All the translation override rate accounts need to be added under this parent, which can be used as a translation override rate for the accounts under NIBTAdjusted hierarchy.
NIBTOverrideRate	Translation override rate account	Currency Rate	No	Override rate account to be used for translation of NIBT account
TARFPaymentsAndRefundsRate	Translation override rate for TARF payments and refunds	Currency Rate	No	TARF Payments and Refunds are translated at override rate specified, irrespective of the application setting.

The currency rate account information is referenced in the Application Setting section of the metadata file. If you change the rate account information in your application, you must make the corresponding changes in the Application Setting section of the metadata.

The currency rate account information is also used for currency translation in the rule file. If you use a different set of accounts defined for currency rates, you must modify the Constant section of the rule file for the following rates:

```
Const A_EXCHANGE_RATE_GLOBAL_PARENT = “CurrencyRates”

Const A_RATE_OPENING = “OpeningRate”

Const A_RATE_AVERAGE = “AverageRate”

Const A_RATE_CLOSING = “ClosingRate”
```

Tax Settings Subgroup

The Tax Settings subgroup contains accounts to capture the various settings needed for the core tax calculation for both National and Regional tax provisions.

Because the tax settings are used in the tax provision calculation, they are considered system accounts and you should not modify or remove them. The only exception is the AutoAdjTrigger account.

```
TaxSettings
      |__TaxRates
      |__TaxApportionmentReg
      |__AppTaxRates
      |__OverrideTaxRates
      |__RTACopy
      |__AutoAdjTrigger
      |__TaxAutomation
      |__Inactive
```

Auto Adjustment Trigger Account

The Auto Adjustment Trigger (AutoAdjTrigger) account hierarchy is used to trigger the calculation for the Trial Balance to Book closing adjustment. In applications in which Trial Balance data and Book data are loaded, a discrepancy might exist between the two amounts, because Trial Balance data is usually loaded when G/L data is available, whereas the final Book data amount could contain adjustments made to the original G/L data.

The system calculates the difference between the two amounts and automatically adjusts the Trial Balance data to be the same as Book data by storing the difference in the RollForward member RF#TBClosingAutoAdjustment.

The Auto Adjust Trigger triggers the automate adjustment process if real data exists in either the Balance Sheet or Profit & Loss accounts. To determine the proper trigger, you must include the corresponding Book account details (for example, Balance Sheet total and the Net Income total) in the AutoAdjTrigger account structure.

If you do not want the system to automatically trigger the auto-adjustment based on the Book Account data, you can configure the “AutoAdjTrigger” account as a base input account, and manually input an amount to trigger the auto-adjustment process.

Below is an example provided in the sample tax application where the Book Account structure is included in the AutoAdjTrigger hierarchy:

```
AutoAdjTrigger              (Auto Adjust Trigger)
      |___BalanceSheet  *   (Balance Sheet Account)
      |___ 90000 *          (Net Income)
```

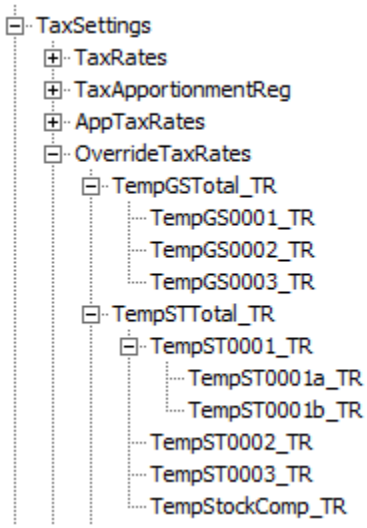
In the rule file, a constant keyword is used to identify the account to trigger the auto adjustments.

```
Const A_AUTOADJ_TRIGGER    = AutoAdjTrigger
```

If you decide to use a different account instead of AutoAdjTrigger, then you must make corresponding changes in the rule file for the constant keyword.

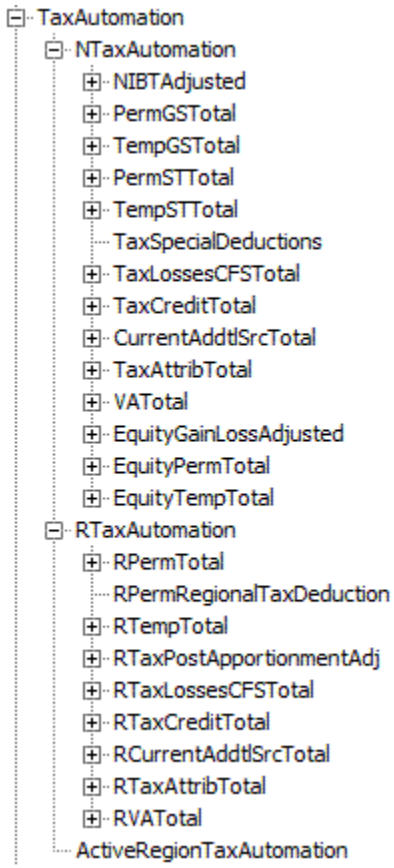
OverrideTaxRates Accounts

The TaxSettings subgroup also includes an account hierarchy for OverrideTaxRates. Accounts for storing Override Tax Rates have a suffix of _TR. See Adding Override Tax Rate Accounts.



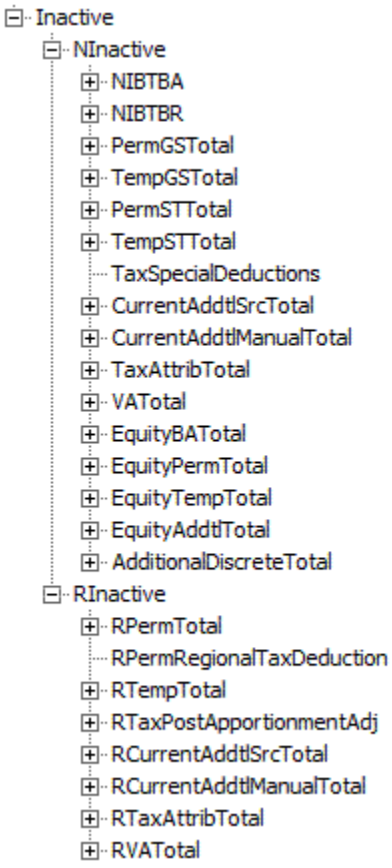
Tax Automation Accounts

Accounts are included in each respective hierarchy (National accounts in NTaxAutomation, and Regional accounts in RTaxAutomation) to enable tax automation. These accounts are only displayed in the Tax Automation Custom Screen.



Inactive Accounts

Accounts are included in each respective hierarchy (National accounts to NInactive, and Regional accounts to RInactive) to enable you to specify accounts as Active by Entity. These accounts are only displayed in the Inactive and Inactive Regional data forms.



Tax Apportionment Accounts

Regional tax apportionment rates by legal entity must be provided when applicable to calculate the current and deferred regional tax expense and deferred tax asset/liability. You should not modify any of the following Tax Apportionment accounts.

Table 3-3 TaxApportionmentReg – Regional Tax Apportionment - Group Label

Group	Description	Account Type	Calculated	Comments
TaxApportionmentRegOpening	Opening Regional Tax Apportionment	Balance Recurring	Yes	The opening tax apportionment rate is retrieved from the closing rate of the last period of prior year. In the sample application, it is the rate from prior year Period P12. The retrieval is part of the rule calculations.

Table 3-3 (Cont.) TaxApportionmentReg – Regional Tax Apportionment - Group Label

Group	Description	Account Type	Calculated	Comments
TaxApportionmentRegCy	Current year Regional Tax Apportionment	Balance Recurring	No	The current tax apportionment rate is entered by the user. This can be manually entered in the Rates form, or from data load.
TaxApportionmentRegClosing	Closing Regional Tax Apportionment	Balance Recurring	No	The closing tax apportionment rate is entered by the user. This can be manually entered in the Rates form, or from data load.
ActiveRegion	Active Region Setting	Balance	Yes	The Active Region setting is used as part of the regional core tax calculation. If regional tax is valid for the entity, the system checks whether the region is an active region to be included as part of the regional calculation. To determine whether the ActiveRegion setting should be set to 1 or not, the system checks if at least one of the three regional tax apportionment rates is entered for the region (Opening rate, Average rate or Closing rate). If any of the rates are entered, then the region is considered “active” and must be included as part of the regional tax calculation.

Tax Rate Accounts

Income tax rates by legal entity must be provided. You should not modify any of the following Tax Rate accounts.

Table 3-4 Tax Rates - Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
TaxRatesPY	Prior year tax rate	Balance Recurring	Yes	The national or regional statutory tax rate for the prior year. The tax rate is retrieved from the closing rate (A#TaxRatesCY) of the last period of prior year. In the sample application, it is the rate from Period P12 of prior year. The retrieval is part of the rule calculations.
TaxRatesCY	Current year tax rate	Balance Recurring	No	The National or Regional statutory tax rate for the current period. It is used in the calculation of the Current Provision as well as other Deferred Tax RollForward calculations. The current period's tax rate is entered by the user. This can be manually entered in the Rates form, or from data load.

Table 3-4 (Cont.) Tax Rates - Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
TaxRateCurrentOpening	Opening Tax Rate - Current	Balance Recurring	Yes	The beginning of year Deferred Tax rate used for Current Deferred Assets or Liabilities. This opening rate is retrieved from the end of the year Deferred Tax rate (A#TaxRateCurrentClosing) of the last period of prior year. In the sample application, it is the rate from Period P12 of prior year. This rate is used for Deferred Tax calculation for any Temporary Differences that are classified as Current Deferred Assets or Liabilities. The retrieval is part of the rule calculations.
TaxRateCurrentClosing	Closing Tax Rate - Current	Balance	No	The end of the year closing Deferred Tax rate. The rate is used for Deferred Tax calculation for any Temporary Differences classified as Current Deferred Assets or Liabilities. The current year's closing rate is entered by the user. This can be manually entered in the Rates form, or from data load.

Table 3-4 (Cont.) Tax Rates - Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
TaxRateNonCurrentOpening	Opening Tax Rate - Non Current	Balance Recurring	Yes	The beginning of year Deferred Tax rate. This opening rate is retrieved from the end of the year Deferred Tax rate (A#TaxRateNonCurrentClosing) of the last period of prior year. In the sample application, it is the rate from Period P12 of prior year. This rate is used for Deferred Tax calculation for any Temporary Differences classified as Noncurrent Deferred Assets or Liabilities. The retrieval is part of the rule calculations.
TaxRateNonCurrentClosing	Closing Tax Rate - Non Current	Balance Recurring	No	The end-of-the-year closing Deferred Tax rate. The rate is used for Deferred Tax calculation for any Temporary Differences classified as Noncurrent Deferred Assets or Liabilities. The current year's closing rate is entered by the user. This can be manually entered in the Rates form, or from data load.
TaxRateConsETR	Consolidated Tax Rate for ETR	Balance Recurring	No	The consolidated Effective Tax Rate to be used for CETR calculation.
TaxRateCYEquity	Tax rate for Tax in Equity and Reserves	Balance Recurring	Yes	Current year tax rate for equity used for Tax in Equity and Reserves calculations.

Table 3-4 (Cont.) Tax Rates - Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
TaxRateCYInterCurrent	Interim Tax Provision Tax Rate for Current Tax Expenses	Balance Recurring	Yes	Current year tax rate is used for Interim Tax Provision Tax Rate for Current Tax Expenses calculations.
TaxRateCYInterDeferred	Interim Tax Provision Tax Rate for Deferred Tax Expenses	Balance Recurring	Yes	Current year tax rate is used for Interim Tax Provision Tax Rate for Deferred Tax Expenses calculations.
ConsolTaxRateLocal	Consolidated Tax Rate for IFRS ETR - Regional	Balance Recurring	No	The consolidated Effective Tax Rate will be applied for IFRS CETR Regional calculation.
ConsolTaxRateNat	Consolidated Tax Rate for IFRS ETR - National	Balance Recurring	No	The consolidated Effective Tax Rate will be applied for IFRS CETR National calculation.

Apportionment Tax Rates Accounts

You should not modify any of the following Apportionment Tax Rates accounts.

Table 3-5 Apportionment Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
AppTaxRateCY	Current year apportionment tax rate	Balance Recurring	Yes	A calculated tax rate for the region, which takes into consideration the apportionment percentage. AppTaxRatesCY=TaxRateCY* TaxApportionmentRegCY

Table 3-5 (Cont.) Apportionment Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
AppTaxRatesCurrentOpening	Opening apportionment tax rate - Current	Balance Recurring	Yes	A calculated Opening tax rate for Current assets or liabilities, which takes into consideration the opening apportionment percentage. AppTaxRatesCurrentOpening= TaxRateCurrentOpening * TaxApportionmentRegOpening
AppTaxRatesCurrentClosing	Closing apportionment tax rate - Current	Balance Recurring	Yes	A calculated Closing tax rate for the Current assets or liabilities, which takes into consideration the closing apportionment percentage. AppTaxRatesCurrentClosing= TaxRateCurrentClosing * TaxApportionmentRegClosing
AppTaxRatesNonCurrentOpening	Opening apportionment tax rate - NonCurrent	Balance Recurring	Yes	A calculated Opening tax rate for the Noncurrent assets or liabilities, which takes into consideration the opening apportionment percentage. AppTaxRatesNonCurrentOpening=TaxRateNonCurrentOpening * TaxApportionmentRegOpening

Table 3-5 (Cont.) Apportionment Tax Rates - Group Label

Group	Description	Account Type	Calculated	Comments
AppTaxRatesCurrentClosing	Closing apportionment tax rate - NonCurrent	Balance Recurring	Yes	A calculated Closing tax rate for Noncurrent assets or liabilities, which takes into consideration the closing apportionment percentage. AppTaxRatesNonCurrentClosing=TaxRateNonCurrentClosing*TaxApportionmentRegClosing

Return to Accrual Accounts

You should not modify any of the following Return to Accrual (RTA) accounts.

Table 3-6 RTACopy - Return to Accrual Copy from source to destination year - Group Label

Group	Description	Account type	Calculated	Comments
RTAYearCopy	RTA Copy Destination Year	Balance Recurring	No	The destination year that you enter to identify where to copy the RTA adjustment amount. In the RTAYearCopy account, you must specify the start year for the RTA using the UD keyword: StartYear. See Account User-Defined Properties.

Table 3-6 (Cont.) RTACopy - Return to Accrual Copy from source to destination year - Group Label

Group	Description	Account type	Calculated	Comments
RTAPeriodCopy	RTA Copy Destination Period	Balance Recurring	No	The destination period that you enter to identify where to copy the RTA adjustment amount. In the RTAPeriodCopy account, you specify the start period using the UD keyword StartPeriod. See Account User-Defined Properties. The system uses the RTAYearCopy and RTAPeriodCopy information to determine the correct destination Year and Period for the RTA adjustment.

VA Allocation Accounts

You can classify accounts differently for VA allocation calculation purposes than for financial statement purposes.

VAClassification Hierarchy

To classify account for VAClassification purposes, specify the accounts in the VAClassification hierarchy under the Tax Settings subgroup.

> **Note:**
>
> Make sure that you define at least one member under the VAClassification hierarchy.

```
|__TaxSettings
      |__VAClassification
            |__Intangibles   → VAClassLevel:Yes
                  |__TempST0016a   → VAClassLevel:No
                  |__TempST0016b   → VAClassLevel:No

            |__Depreciation → VAClassLevel:Yes
                  |__TempST0004    → VAClassLevel:No
                  |__TempST0014a   → VAClassLevel:No
                  |__TempST0014b   → VAClassLevel:No
```

To use the VAClassification accounts, you must specify the VAClassLevel user-defined property.

Property	Value
Property Name	VAClassLevel
Keyword	VAClassLevel
UD Field	ALL
Valid Entry	Yes or No
Default	Yes
Example	TempST0016a VAClassLevel:No
Description	If this property is set to No, the system searches its ancestry chain for the VAClassLevel property set to Yes. When the system finds any member with the VAClassLevel set to Yes, the account is classified based on the value at the parent member. If the property is set to Yes, or is blank, the account is classified by the base level member.

Note:

When the VAClassLevel property for the base account is set to No, it is recommended that you set the property to Yes for any member in the ancestry chain.

BSClassification Hierarchy

For Financial Statement classification purposes, define accounts under the Tax Settings subgroup BSClassification hierarchy, based on the account type. Define Current accounts under the Current hierarchy, and NonCurrent accounts under the NonCurrent hierarchy.

> **Note:**
>
> The Temp accounts should have the default parent member pointing to the Current/NonCurrent hierarchy. For example, TempGS0006 should have the default parent property pointing to the Current parent. For Data Relationship Management (DRM) applications, make sure that the members under these hierarchies are set as primary, which is equivalent to marking the parent as the default parent. See *Oracle Data Relationship Management Integrating Oracle Data Relationship Management Suite with Enterprise Performance Management*.

```
|__ TaxSettings
      |__ BSClassification
            |__Current       → ClassLevel:Yes
                  |__ TempGS0006    → ClassLevel:No,
DefaultParent:Current
                  |__ TempST0011a   → ClassLevel:No,
DefaultParent:Current
                  |__ … <All the Current accounts>  → ClassLevel:No,
DefaultParent:Current
            |__ NonCurrent    → ClassLevel:Yes
                  |__ TempGS0004    → ClassLevel:No,
DefaultParent:Current
                  |__ TempST0011b   → ClassLevel:No,
DefaultParent:Current
                  |__ … <All the non current accounts>    →
ClassLevel:No, DefaultParent:Current
```

> **Note:**
>
> Make sure that you define at least one member under the Current and NonCurrent hierarchies.

VA Classifications in DataCategory

The system provides these additional DataCategory dimension members for the VA Classifications.

```
|___ VACurrent
      |___ VACurrentAsset
      |___VACurrentLiability

|___ VANonCurrent
      |___ VANonCurrentAsset
      |___VANonCurrentLiability

|___ TotalVAAssets
      |___ VACurrentAsset
      |___  VANonCurrentAsset
```

These hierarchies are included in the existing hierarchies so that Permanent/ Temporary accounts are valid for VA Classifications:

- AppRegionalCurrent
- AppRegionalNonCurrent
- PreTaxNationalCurrent
- PreTaxNationalNonCurrent
- PreTaxRegionalCurrent
- PreTaxRegionalNonCurrent
- PreTaxNationalRegionalCurrent
- PreTaxNationalRegionalNonCurrent
- TaxNationalCurrent
- TaxNationalNonCurrent
- TaxRegionalCurrent
- TaxRegionalNonCurrent

Moving the VA Allocation Amounts to Tax Account Rollforward

You use the TARF1 user-defined property to specify how the VA Allocation amounts should flow into the Tax Account Rollforward, based on their classification level (VA Classification, or Financial Statement).

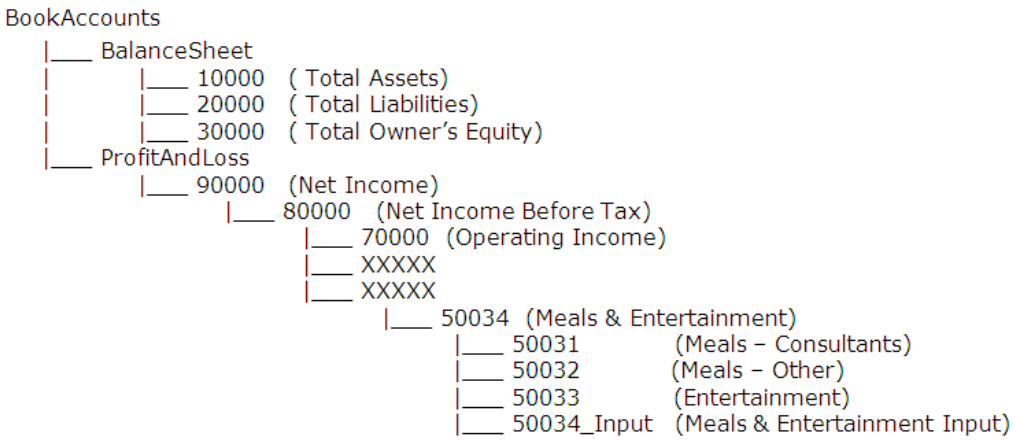
```
|___ TARFDeferredVAAlloc
      |___ TARFDefferedVAAllocCurrent          → TARF1:DC#VACurrent
      |___  TARFDefferedVAAllocNonCurrent      →
TARF1:DC#VANonCurrent
```

```
|___ TARFDeferredVAAlloc
      |___ TARFDefferedVAAllocCurrent          → TARF1:DC#Current
      |___  TARFDefferedVAAllocNonCurrent      → TARF1:DC#NonCurrent
```

Book Accounts Subgroup

The Book Accounts subgroup contains accounts from the source Trial Balance (for example, from the G/L system) and/or the Accounting Book (for example, from the Oracle Hyperion Financial Management application).

The source Trial Balance or Accounting Book accounts can be merged into the existing account dimension structure. The Oracle Hyperion Tax Provision application contains sample Trial Balance accounts as examples. These accounts are stored under the “BookAccounts” Group Label in the following sample structure.



> **Caution:**
>
> The Book Accounts structure is a complete user-defined hierarchy. You must replace the entire BookAccounts hierarchy with your own Chart of Accounts.

All G/L or Book Account members should be defined in this hierarchy. In situations where Book Accounts and G/L accounts have a different level of details, you should create a special account with the child member for the additional details.

For example, in the sample tax application, the Book data contains account 50034 used to record Meals & Entertainment expense. However in the G/L system, there is additional detail account information for Meals & Entertainment, which are broken down as Meals for Consultants (50031), Meals – Others (50032), and Entertainment expense (50033). All of these detailed accounts roll up to the total in account 50034.

Because the Book data does not have the same level of details as the G/L system, and you may want to load the summary level data from the Book into the Tax Provision application, you must create an additional input account (50034_Input) for the Meals & Entertainment expense from the Book.

To identify to the system that 50034_Input is the Book Input account, in the UD property, use the BookInput:50034_Input keyword for the parent level account 50034.

This UD keyword must be set only at the parent level account to identify the corresponding Input account for the Book purpose.

In the rule file, the following constant values are referenced for the Total Assets, Total Liabilities, Total Owner's Equity and Net Income accounts defined for the application. You should update the rule file with the appropriate account information for the following entries.

```
Const A_TOTAL_ASSETS = "10000"


Const A_TOTAL_LIABILITIES ="20000"


Const A_TOTAL_EQUITY ="30000"


Const A_NET_INCOME ="90000"
```

Tax Provision provides a validation to ensure that the ending temporary balance in the Book/Tax rollforward matches the ending balance in Temporary Differences. To set up the link between the accounts in the Book/Tax rollforward and Temporary Differences for validation purposes, use the VAL user-defined property. See Account User-Defined Properties.

Properties for Book Accounts

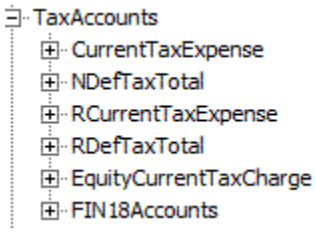
Property	Value
RollForward TopMember	TrialBalancePL for Profit & Loss accounts TrialBalanceBS for Balance Sheet accounts
Jurisdiction TopMember	AllNational
ReportingStandard TopMember	ReportingStandards
DataCategory TopMember	Source
TaxType TopMember	[None]
Book Input specification	Use UD Keyword "BookInput: xxxx"

Tax Accounts Subgroup

The Tax Accounts subgroup contains the Tax Accounts needed to calculate the Current Provision for National and Regional. It also contains the detail accounts to calculate the Deferred Tax for National and Regional.

In most cases, the Tax Accounts are system-defined accounts and should not be modified. However, you must provide the additional detail Tax Accounts required for your application. See the subsequent sections for instructions to add additional detail tax accounts.

The sample tax application provides some detail Tax Accounts as examples. You should replace these accounts with the required detail accounts for your application. See the subsequent sections for details to be added to the accounts.



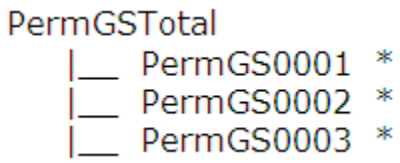
For Temporary Difference accounts, you can calculate Tax Rate changes in Equity (NonProvision) instead of P&L (Provision). You specify Tax Accounts that should use RateChange in Equity using the RCToEquity user-defined property. See Account User-Defined Properties.

Current Provision

The Current Provision (CurrentTaxExpense) account hierarchy structure contains all tax Parent accounts to be used for Current Provision calculations. The accounts for total Permanent Differences and Temporary Differences are included in the structure, as well as the total Tax Credits accounts and additional Current Provision accounts. You should include applicable tax accounts (for example, permanent, temporary differences) as required.

The account hierarchy structure setup for Current Provision below is system-defined. You can replace parents of base permanent and temporary difference accounts, but not the ultimate parent for that section, such as GAAP to Stat (for example, PermGSTotal), or Stat to Tax

For example, parent account PermGSTotal (Total Permanent Differences GAAP to Stat) consists of individual Permanent Difference account entries. Three Permanent Difference detail accounts (*) are included as part of the sample tax application as examples.



You should replace these accounts with your specific Permanent Difference accounts. You can add Permanent Difference account entries to the account structure. See Adding a Permanent Difference (GS or ST) or a Regional Account.

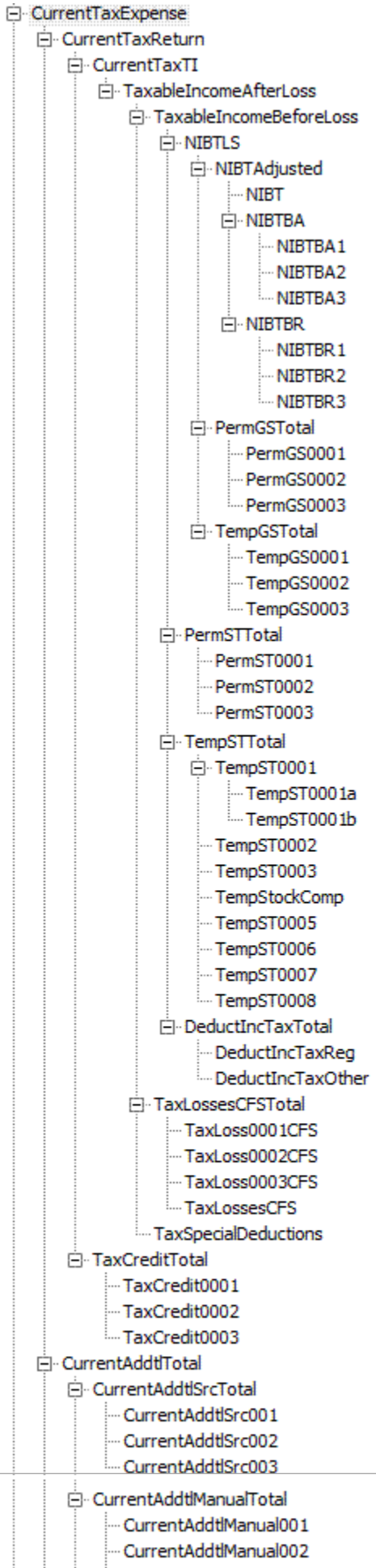

CurrentTaxExpense
CurrentTaxReturn
CurrentTaxTI
TaxableIncomeAfterLoss
TaxableIncomeBeforeLoss
NIBTLS
NIBTAdjusted
NIBT
NIBTBA
NIBTBA1
NIBTBA2
NIBTBA3
NIBTBR
NIBTBR1
NIBTBR2
NIBTBR3
PermGSTotal
PermGS0001
PermGS0002
PermGS0003
TempGSTotal
TempGS0001
TempGS0002
TempGS0003
PermSTTotal
PermST0001
PermST0002
PermST0003
TempSTTotal
TempST0001
TempST0001a
TempST0001b
TempST0002
TempST0003
TempStockComp
TempST0005
TempST0006
TempST0007
TempST0008
DeductIncTaxTotal
DeductIncTaxReg
DeductIncTaxOther
TaxLossesCFSTotal
TaxLoss0001CFS
TaxLoss0002CFS
TaxLoss0003CFS
TaxLossesCFS
TaxSpecialDeductions
TaxCreditTotal
TaxCredit0001
TaxCredit0002
TaxCredit0003
CurrentAddtlTotal
CurrentAddtlSrcTotal
CurrentAddtlSrc001
CurrentAddtlSrc002
CurrentAddtlSrc003
CurrentAddtlManualTotal
CurrentAddtlManual001
CurrentAddtlManual002

Table 3-7 High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
NIBT	Net Income Before Tax	Tax Automation	Pre-Tax	Both	
	Total book adjustments to NIBT NBTBA	Tax Automation or manually entered	Pre-Tax	Both	The total Book adjustment consists of individual adjustment detail accounts
	Total book reclass to NIBT NIBTRA	Tax Automation or manually entered	Pre-Tax	Both	The total Reclass adjustment consists of individual reclassification detail accounts
NIBTAdjusted	NIBT Adjusted	Calculated based on account aggregation			
	Permanent Differences (GAAP to Stat) PermGSTotal	Tax Automation or manually entered	Pre-Tax	Both	The total Permanent Difference consists of individual Perm detail accounts

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	Temporary Differences (GAAP to Stat) TempGSTotal	Tax Automation or manually entered	Pre-Tax	Both	The total Temporary Difference consists of individual Temp detail accounts
NIBTLS	Local Statutory Net Income Before Tax	Calculated based on account aggregation			
	Permanent Differences (Stat to Tax) PermSTTotal	Tax Automation or manually entered	Pre-Tax	Both	The total Permanent Difference consists of individual Perm detail accounts
	Temporary Differences (Stat to Tax) TempSTTotal	Tax Automation or manually entered	Pre-Tax	Both	The total Temporary Difference consists of individual Temp detail accounts

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
DeductIncTaxReg	Deductible regional income taxes	Calculated based on account aggregation	Pre-Tax	Both	The amount calculated in Regional Provision, which can be deducted for National tax
DeductIncTaxOther	Other deductible income taxes	Manually entered	Pre-Tax	Both	Other income tax amount that is deductible for National Provision

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	Deductible Income Taxes DeductIncTaxTotal	Calculated based on account aggregation			Total Deductible Income Tax is the sum of Deductible Regional Income Taxes and other deductible income taxes
TaxableIncomeBeforeLoss	Taxable Income Before Loss	Calculated based on account aggregation			
	Tax Losses - Carryforward Automated TaxLoss00001CFS	Manually entered	Pre-Tax	National	The amount manually entered for tax loss

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	Capital Losses - Carryforward Automated Tax Loss 000002 CFS	Manually entered	Pre-Tax	National	The amount manually entered for Capital Losses
	Charitable Contributions - Carryforward Automated Tax Loss 000003 CFS	Manually entered	Pre-Tax	National	The amount manually entered for Charitable Contributions
	National Tax Losses - Carryforward Automated Tax Losses CFS	Manually entered	Pre-Tax	National	The amount manually entered for tax loss

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	Total National Tax Losses - Carryforward Automated TaxLossesCFSTotal	Calculated based on account aggregation	Pre-Tax		Total tax losses
	Special tax deductions TaxSpecialDeductions	Manually entered	Pre-Tax	Both	
TaxableIncomeAfterLoss	Taxable Income After Loss	Calculated based on account aggregation			

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	National Tax rate TaxRate	Manually entered	N/A	National	The tax rate used to calculate the national tax expense
CurrentTaxTI	Current Tax on Taxable Income	Calculated based on rules			The system calculates the tax amount by applying the tax rate to the taxable income after loss.
	Total Tax Credits TaxCreditTotal	Manually entered	Tax-effected	National	Total Tax Credits consists of individual tax credit detail accounts
CurrentTaxReturn	Current Tax Return	Calculated based on account aggregation			

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
CurrentAddtlSrcTotal	Total additional current provision - source	Tax Automation or manually entered	Tax-effected	National	Total Tax Adjustment to Current Provision consists of individual tax detail accounts

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	Total additional current provision - manual	Manually entered	Tax-effected	National	Total Tax Adjustment to current provision consists of individual tax detail accounts

Table 3-7 (Cont.) High-level explanation of the account structure used for the National Current Provision

Account	Description	Method data is entered	Entered as PreTax or TaxEffected	Applies to National, Regional, or Both	Comment
	Total additional current provision - Calculated CurrentAddtlCalcTotal	Calculated based on rules	Tax-effected	National	Total calculated amounts include adjustments for Return-to-Accrual, SFAS123RRTA and SFAS123RProv
	Reporting Currency adjustments CurrentFXAdj	Manually entered	Tax-effected	National	This amount represents any manual adjustment due to reporting currency differences. This amount is not translated.
CurrentTaxExpense	Current Provision - National	Calculated based on account aggregation			

Deferred Tax National

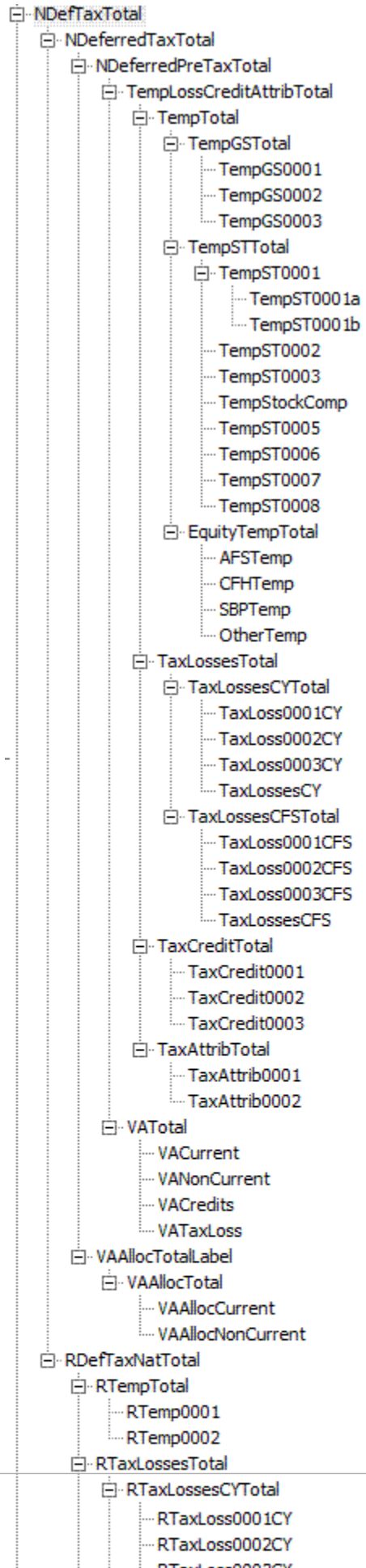
The Deferred Tax National (NDefTaxTotal) account hierarchy structure contains all the tax accounts required to calculate total deferred tax for national provision. Similar to the account hierarchy structure for Current Provision (CurrentTaxExpense), most

parent accounts are system-defined and you should not modify or remove them. However, you can replace detailed accounts indicated with an asterisk (*) in the structure below with your account details. You can include additional account entries in the corresponding parent account. These are all Input account entries.

For example, parent account TaxCreditTotal (Total Tax Credits) consists of individual tax credit account entries. Three tax credit detail accounts (*) are included as part of the sample tax application as examples.

```
TaxCreditTotal
    |__ TaxCredit0001  *
    |__ TaxCredit0002  *
    |__ TaxCredit0003  *
```

You should replace these accounts with your specific tax credit detailed accounts. You can add additional tax credit account entries to the account structure.

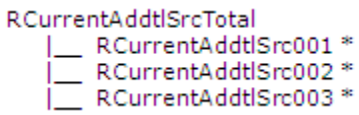

NDefTaxTotal
NDeferredTaxTotal
NDeferredPreTaxTotal
TempLossCreditAttribTotal
TempTotal
TempGSTotal
TempGS0001
TempGS0002
TempGS0003
TempSTTotal
TempST0001
TempST0001a
TempST0001b
TempST0002
TempST0003
TempStockComp
TempST0005
TempST0006
TempST0007
TempST0008
EquityTempTotal
AFSTemp
CFHTemp
SBPTemp
OtherTemp
TaxLossesTotal
TaxLossesCYTotal
TaxLoss0001CY
TaxLoss0002CY
TaxLoss0003CY
TaxLossesCY
TaxLossesCFSTotal
TaxLoss0001CFS
TaxLoss0002CFS
TaxLoss0003CFS
TaxLossesCFS
TaxCreditTotal
TaxCredit0001
TaxCredit0002
TaxCredit0003
TaxAttribTotal
TaxAttrib0001
TaxAttrib0002
VATotal
VACurrent
VANonCurrent
VACredits
VATaxLoss
VAAllocTotalLabel
VAAllocTotal
VAAllocCurrent
VAAllocNonCurrent
RDefTaxNatTotal
RTempTotal
RTemp0001
RTemp0002
RTaxLossesTotal
RTaxLossesCYTotal
RTaxLoss0001CY
RTaxLoss0002CY

Regional Current Provision

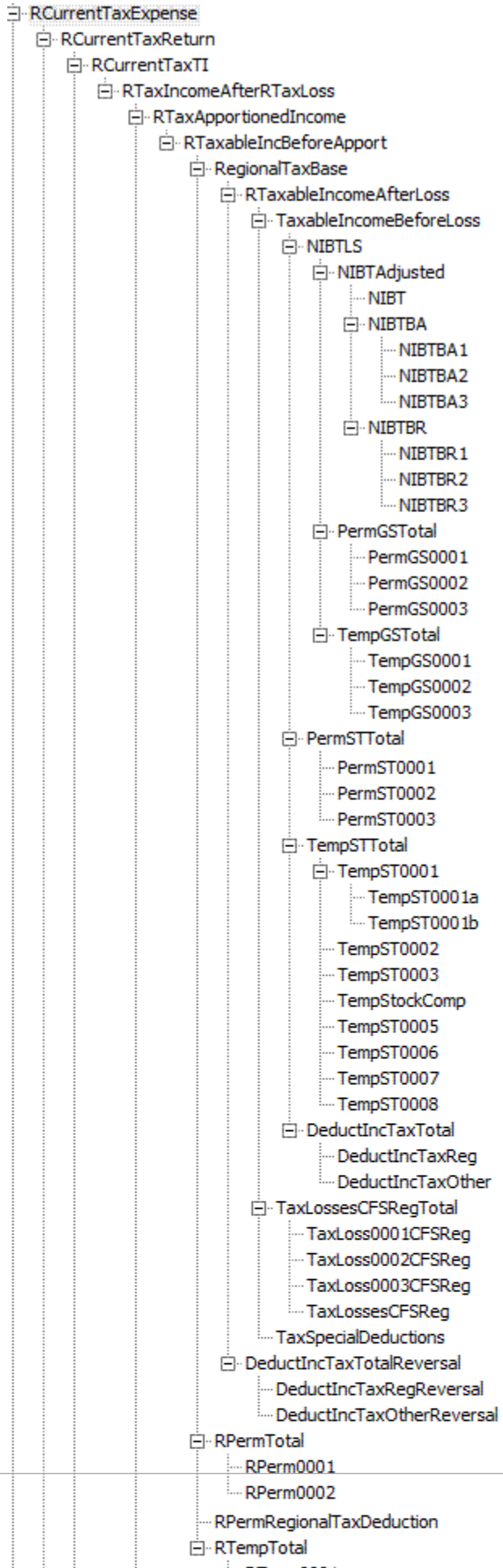
The Regional Current Provision (RCurrentTaxExpense) account hierarchy structure contains all tax accounts to be used for Current Provision Regional calculations. The accounts for total Regional Permanent Differences and Regional Temporary Differences are already included in the structure, as well as the total Regional Tax Credits and Tax Losses accounts. You should include applicable base members specific to your company for these totals to reflect the specific account details for the application.

The account hierarchy structure setup for Regional Current Provision below is system-defined. You can replace parents of base permanent and temporary difference accounts, but not the ultimate parent for that section, such as GAAP to Stat (for example, PermGSTotal), or Stat to Tax. You can replace detailed accounts indicated with an asterisk (*) in the structure below with your application account details. You can include additional account entries in the corresponding parent account. These are all Input account entries. Accounts with a plus sign (+) have the same account structure as described in the current provision hierarchy.

For example, parent account RCurrentAddtlSrcTotal (Total Regional Additional Current Provision) consists of individual additional regional current provision account entries. Three regional provision detail accounts (*) are included as part of the sample tax application as examples.



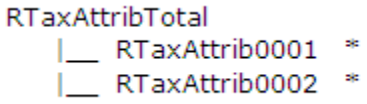
You should replace these accounts with your specific regional provision accounts. You can add regional provision account entries to the account structure.


RCurrentTaxExpense
RCurrentTaxReturn
RCurrentTaxTI
RTaxIncomeAfterRTaxLoss
RTaxApportionedIncome
RTaxableIncBeforeApport
RegionalTaxBase
RTaxableIncomeAfterLoss
TaxableIncomeBeforeLoss
NIBTLS
NIBTAdjusted
NIBT
NIBTBA
NIBTBA1
NIBTBA2
NIBTBA3
NIBTBR
NIBTBR1
NIBTBR2
NIBTBR3
PermGSTotal
PermGS0001
PermGS0002
PermGS0003
TempGSTotal
TempGS0001
TempGS0002
TempGS0003
PermSTTotal
PermST0001
PermST0002
PermST0003
TempSTTotal
TempST0001
TempST0001a
TempST0001b
TempST0002
TempST0003
TempStockComp
TempST0005
TempST0006
TempST0007
TempST0008
DeductIncTaxTotal
DeductIncTaxReg
DeductIncTaxOther
TaxLossesCFSRegTotal
TaxLoss0001CFSReg
TaxLoss0002CFSReg
TaxLoss0003CFSReg
TaxLossesCFSReg
TaxSpecialDeductions
DeductIncTaxTotalReversal
DeductIncTaxRegReversal
DeductIncTaxOtherReversal
RPermTotal
RPerm0001
RPerm0002
RPermRegionalTaxDeduction
RTempTotal

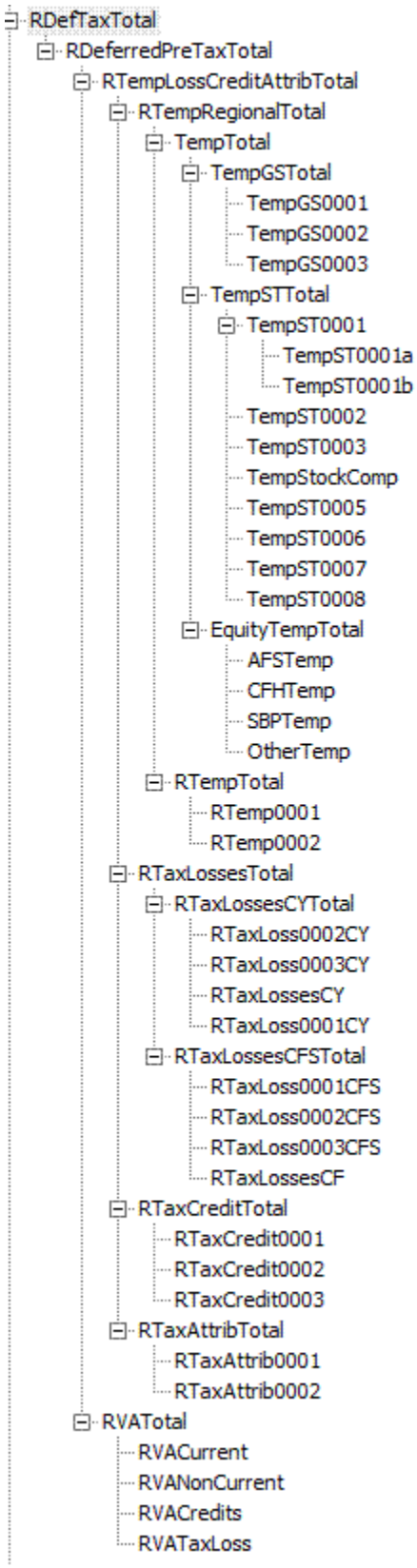
Deferred Tax Regional

The Deferred Tax Regional (RDefTaxTotal) account hierarchy structure contains all tax accounts required to calculate total deferred tax for regional provision. Similar to the account hierarchy structure for Regional Current Provision (RCurrentTaxExpense), most accounts are system-defined and you should not modify or remove them. However, you can replace detailed accounts indicated with an asterisk (*) in the structure below with your application account details. You can include additional account entries in the corresponding parent account. These are all Input account entries. Accounts with a plus sign (+) have the same account structure as described in the regional current provision hierarchy.

For example, the parent account RTaxAttribTotal (Total Regional Tax Attributes) consists of individual tax attribute account entries for regional. Two tax attribute detail accounts (*) are included as part of the sample tax application as examples.



Replace these accounts with your specific tax attribute detailed accounts. You can add tax attribute account entries to the account structure.


RDefTaxTotal
RDeferredPreTaxTotal
RTempLossCreditAttribTotal
RTempRegionalTotal
TempTotal
TempGSTotal
TempGS0001
TempGS0002
TempGS0003
TempSTTotal
TempST0001
TempST0001a
TempST0001b
TempST0002
TempST0003
TempStockComp
TempST0005
TempST0006
TempST0007
TempST0008
EquityTempTotal
AFSTemp
CFHTemp
SBPTemp
OtherTemp
RTempTotal
RTemp0001
RTemp0002
RTaxLossesTotal
RTaxLossesCYTotal
RTaxLoss0002CY
RTaxLoss0003CY
RTaxLossesCY
RTaxLoss0001CY
RTaxLossesCFSTotal
RTaxLoss0001CFS
RTaxLoss0002CFS
RTaxLoss0003CFS
RTaxLossesCF
RTaxCreditTotal
RTaxCredit0001
RTaxCredit0002
RTaxCredit0003
RTaxAttribTotal
RTaxAttrib0001
RTaxAttrib0002
RVATotal
RVACurrent
RVANonCurrent
RVACredits
RVATaxLoss

TaxCredits and TaxLosses Accounts

You can use the NOL Automation Screen to configure rules defining how the system should automatically defer, utilize, or expire tax losses and book the corresponding offset amounts. See Automating Net Operating Losses (NOL)/Credits.

Tax Losses Accounts

Tax Losses accounts can be used to enter different types of losses and deductions. For each type of Tax Loss, multiple accounts are required to store various values. Each type of tax loss (for example, NOL, Capital Loss) will have two primary accounts required to store Tax Losses:CY (Current Year), and CFS (Carryforward system).

Current Year losses are available for input only in the RollForward columns of the Acquisitions form including Acquisitions and Rate Change for Acquisitions column, and in the Temporary Differences Transfers column. If the IFRS reporting standard is used, then DTNR columns are also available for data entry.

Data entry in the Carryforward system accounts is available in the Current Provision and Temporary Differences Current Year Adjustments and Other Adjustments columns. If you are tracking tax losses in the tax loss form with Detail accounts, the Other Adjustments column is not available for data entry as this cell is used to automate amounts from the tax loss rollforward schedule.

Tax Losses details can be tracked using a Detail account that is a base member of TaxLossesD. Adding a Detail account to maintain details is optional when creating a Tax Loss account. The Detail Tax Loss account and Carryforward account are linked using the TaxDetail user-defined property.

If you are tracking details in Oracle Hyperion Tax Provision, you must set up an additional account for the details. You must set this account as a parent account, with the corresponding CY and CFS accounts as child members. Ensure that the number of children under TaxLossesD (the Detail account) is equal to the number of children under TaxLossesTotal. During the validation process, the system checks to make sure that the closing balance of the CFS account is the same as the closing balance of the Tax Detail account.

If you use require Regional tax losses or deductions, you must set up an additional account with Reg as the account name suffix to the CFS account.

For details on the Tax Details user-defined property, see Tax Detail User-Defined Property.

For additional information and examples of using the Tax Losses data form, see Using the Tax Loss Schedule.

Tax Credit Accounts

You can create multiple Tax Credit accounts to specify tax credits.

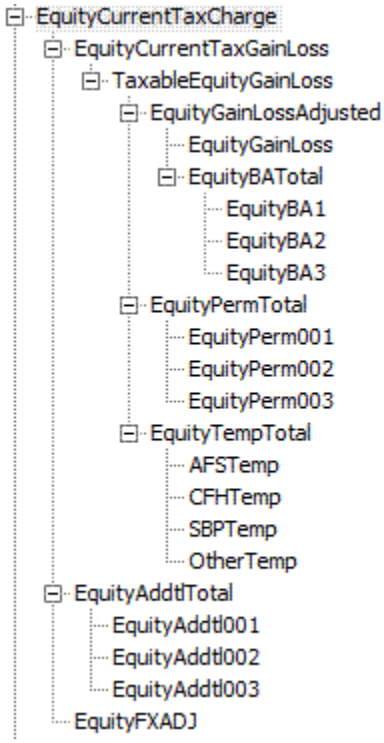
Similar to tax losses, you can maintain Tax Credit details in Tax Provision. To maintain Tax Credit details, you must add a Detail account under TaxCreditsD (or RTaxCreditsD for Regional).

Tax in Equity/Reserves (IFRS)

Tax in Equity/Reserves is a supplemental schedule used to calculate income tax on equity related gains/losses including AFS securities, and cash flow hedges. This schedule is not connected to the current tax provision but is connected to the temporary differences and deferred tax calculations.

The gain/loss on these items can be automated from the trial balance using the Tax Automation process, similar to NIBT in the Current Provision. The sample system provide equity adjustments in various categories; however, additional categories can be added.

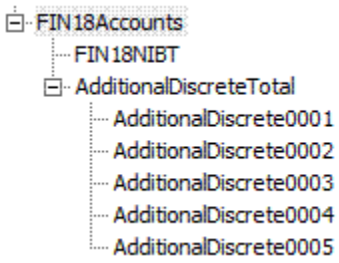
Each type of equity reserve has a system-calculated value and adjustment value. The system-calculated members (EquitySysNPAFS / EquitySysNPCFH / EquitySysNPSBP/ EquitySysNPOther) are enabled for Tax Automation so the data can be pulled into the RollForward members using the Tax Automation process.



Interim Tax Provision

The Interim Tax Provision is the process to estimate the tax expense in interim periods based on the estimated annualized effective tax rate. The estimated annualized effective tax rate can be developed in the forecast scenario and applied against year-to-date NIBT to determine the income tax expense before discrete adjustments. You can calculate either total tax expense or both current and deferred tax expense based on the effective tax rates developed.

You can enter additional discrete adjustments on a tax affected basis. The net of the calculated tax and discrete items is considered the provisioned tax amount.



Deferred Tax Not Recognized (IFRS)

This supplemental schedule enables you to assign a portion of the tax as Not Recognized. The data in this supplemental schedule is allowed only for the IFRS reporting standard. You cannot enter data for any other reporting standard.

The standard Close hierarchies include Deferred Tax Not Recognized (DTNR) members. These DTNR Closing members are included in the standard close hierarchies.

```
DTNROpeningReclassTotal
      DTNROpening
      DTNRReclass
DTNRCY
DTNRCYNonPL
DTNRFX
      DTNRFXOpening
      DTNRFXCY
```

The following hierarchies do not contain DTNR members:

```
ClosingReclass


Closing


RegionalClosingReclass


RegionalClosing
```

The following hierarchies contain DTNR members:

`ClosingReclassDTNR`

`RegionalClosingReclassDTNR`

`ClosingDTNR`

`DTNRClosingReclass`

`DTNRClosing`

`DTNRMovTotal`

`ClosingDTNR`

`RegionalClosingDTNR`

`NBRClosingDTNR`

ReportingStandard IFRS hierarchy:

`IFRSUnderlying`

`IFRSExceptional`

You use the IFRS user-defined property to enable IFRS calculations.

Property	Value
Property Name	IFRS
Values	Yes/No. Default: No
Example	IFRSUnderlying:UD1=IFRS:Yes

For non-IFRS reporting standards, DTNR RollForward members are specified as NoInput. For IFRS, all Regional data is specified as NoInput.

Other Tax Accounts Subgroup

Additional tax accounts are included in the Other Tax Accounts subgroup. This includes accounts for storing the calculated Valuation Allowance allocation percentage and amount, Statutory and Regional Effective Tax Rate (ETA) calculation, and Consolidated ETA rate information.

Some accounts included in this subgroup contain similar account hierarchy structure as in the Tax Accounts subgroup, with minor exceptions. For example, the account hierarchy NDefTaxnetVA (Total Deferred Tax National – No VA) has the account structure from NDefTaxTotal, with the exception of Valuation Allowance. Therefore, you can refer to the Tax Account section for the hierarchy detail.

Most tax accounts are system accounts used for calculation and you should not remove or change them. You can add provisioning accounts to the ETR hierarchies for your application.

```
OtherTaxAccounts
      |__NDefNetTaxVA  (Total deferred tax National – No VA)
      |__RDefNetTaxVA  (Total deferred tax Regional – No VA)
      |__SETRTotal     (Total Effective Tax Rate – Statutory)
      |__CETRTotal     (Total Effective Tax Rate – Consolidated)
      |__RETRTotal     (Total Effective Tax Rate – Regional)
      |__NTPTotal      (Total Tax Provision National)
      |__RTPTotal      (Total Tax Provision Regional)
      |__VAAllocation  (Valuation allowance allocation)
      |__TaxLossesTotals     (Tax Lossess totals – National)
      |__RTaxLossesTotals    (Tax Lossess totals – Regional)
```

The following section shows the Total Tax Provision hierarchies.

```
|__NTPTotal
      |___CurrentTaxExpense
      |___NDefProvTaxTPTotal
            |___NDefTaxTPTotal
                  |___DefTaxCurAutomated
                  |___DefTaxCurAdjusted
                  |___DefTaxRTA
                  |___DefTaxAudit
                  |___DefTaxOther
                  |___DefTaxTransfers
                  |___DefTaxPriorYearAdj
                  |___DefTaxContingency
                  |___DefTaxRCTotal
                  |___DefTaxNBR
                  |___DefTaxDTNRCY
        |___VAETRTotal

|__RTPTotal
      |___RCurrentTaxReturn
      |___RDefProvTaxTPTotal
            |___NDefTaxTPTotal
                  |___DefTaxCurAutomated
                  |___DefTaxCurAdjusted
                  |___DefTaxRTA
                  |___DefTaxAudit
                  |___DefTaxOther
                  |___DefTaxTransfers
                  |___DefTaxPriorYearAdj
                  |___DefTaxContingency
                  |___DefTaxRCTotal
            |___VAETRTotal
```

Valuation Allowance Allocation Calculation

An alternate hierarchy and classification property are provided specifically for VA Allocation calculation purposes. To classify accounts for Valuation Allowance allocation purposes, define the accounts in the VAClassification hierarchy under the

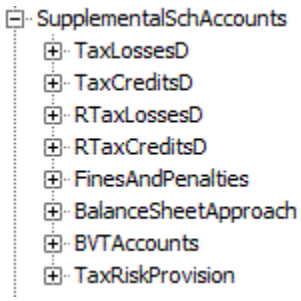
Tax Settings accounts subgroup. See VA Allocation Accounts, and Account User-Defined Properties.

To classify accounts for financial statement purposes, define the accounts in the BSClassification hierarchy under the TaxSettings accounts subgroup.

Supplemental Schedule Accounts Subgroup

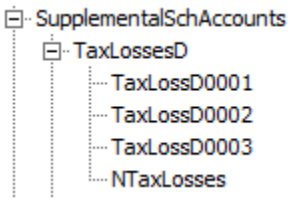
The accounts in the Supplemental Schedule Accounts subgroup are tax accounts used for supplemental detail reporting purposes. An example of supplemental details included in the sample tax application is the set of Fines and Penalties accounts. The accounts provide additional details regarding the specific fine or penalty information that are Permanent Differences on the Current Provision.

You can configure these accounts for your implementation, and add supplemental accounts. You can remove unneeded accounts.



TaxCredits and TaxLosses Detail Accounts

This subgroup of accounts also includes the accounts for storing Tax Credits and Losses. It includes detail accounts for Tax Losses under the TaxLossesD account, and details for Tax Credits under TaxCreditsD. You can add detail accounts for TaxCredits and TaxLosses. Additional detail information for any Carryforward amount from prior years is stored in the DataCategory members by year, as well as the detail activities for opening balances and current year amount. Expiration and utilization details are stored in the RollForward members for these accounts.



NTaxCredits and RTaxLosses accounts are system accounts and should not be modified.

Fines and Penalties Subhierarchy

The FinesAndPenalties subhierarchy is created to illustrate the maintenance of Fines and Penalties details. You can create or modify the members in this hierarchy to include the appropriate account information.

Balance Sheet Approach Account Structure

The Balance Sheet Approach account structure is created as an example of how the Balance Sheet approach can be used. You can create members as necessary. When using the Balance Sheet approach, follow these guidelines: Every parent account that you create should also include a Tax account and the corresponding Book account as children.

In the Sample Tax application structure, the Balance Sheet Approach is set up with the parent account BSATotalMiscAccruals to capture total miscellaneous accruals and contingency. For comparison purposes, the child accounts 20120 (Misc Accruals – as per Book account) and the TempST0003 (Misc Accruals – as per Tax account) are created for the hierarchy. You can add parent accounts and corresponding Book and Tax child accounts to the structure as needed.

Book vs. Tax RollForward (IFRS) Accounts

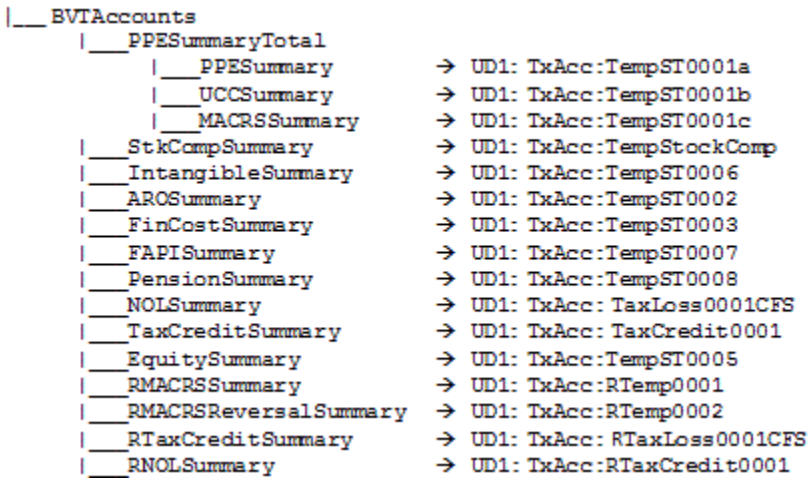
The Book versus Tax schedule is used to maintain supplemental detail information. The data entered in this supplemental schedule is Pre-Tax data.

This hierarchy includes the BVTAccounts parent account member. Each of the members has subsections of PPE/IFA/Intangibles/Pension user-defined accounts as children. For these accounts, you must select the appropriate parent as the TopMember, for example, ClosingBVT1 for the RollForward TopMember, and TotalBVT / TotalBVTNoIRE for the DataCategory TopMember. These accounts also have an Opening to Closing movement hierarchy.

BVTAccounts hierarchy contains the following members:

```
BVTDetail
      PPETotal
            PPEPlant
            PPEInvProp
            PPEEquip
            PPEOpLease
            PPECapItems
      IntangiblesTotal
            IntangGW
            IntangSoftware
            IntangSoftwareOther
            IntangBrand
            IntangCustList
            IntangLicenses
            IntangOther
            IntangCapItems
            IntangOpLeases
      PensionTotal
            Pension
      Item001Total
            Item001Detail
```

BVTSummaryAccounts includes the following members.



The following table lists the Custom TopMembers that are set for the BVT accounts.

Account / Customs	RollForward	DataCategory	TaxType	Jurisdiction	ReportingStandard
PPEPlant PPEInvProp PPECapItems	ClosingBVT1	TotalBVT	AllNational	National	ReportingStandards
PPEEquip PPEOpLease	ClosingBVT1	TotalBVTNoIRE	AllNational	National	ReportingStandards
Pension	ClosingBVT1	TotalBVTNoIRE	AllNational	National	ReportingStandards
IntangGW IntangSoftware IntangSoftwareOther IntangBrand IntangCustList IntangLicenses IntangOther IntangCapItems IntangOpLeases	ClosingBVT1	TotalBVT	AllNational	National	ReportingStandards
PPESummary	ClosingDepBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
UCCSummary	ClosingDepBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
MACRSSummary	ClosingDepBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
NOLSummary	ClosingNOLCalc	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
TaxCreditSummary	ClosingTaxCreditCalc	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
PensionSummary	ClosingPensionBVTTax	AllBookBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
IntangibleSummary	ClosingIntangibleBVTTax	AllBookTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions

Account / Customs	RollForward	DataCategory	TaxType	Jurisdiction	ReportingStandard
ARCSummary	ClosingARCBVTTax	AllBookTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
FinCostSummary	ClosingFinanceCostBVTTax	AllBookTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
StkCompSummary	ClosingStkCompBVTTax	AllBookTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
EquitySummary	ClosingEquityOCIBVTTax	AllBookTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
FAPISummary	ClosingFAPIBVTTax	AllBookTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
NOLSummary	ClosingNOLBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
TaxCreditSummary	ClosingTaxCreditBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
RMACRSReversalSummary	ClosingDepBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
RMACRSSummary	ClosingDepBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
RNOLSummary	ClosingNOLBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions
RTaxCreditSummary	ClosingTaxCreditBVTTax	AllTaxBVTTotal	NationalRegional	ReportingStandards	Jurisdictions

The ClosingBVT RollForward parent member (in the Opening to Closing Movement hierarchy) is included in the Supplemental Schedule accounts. You can add details to the hierarchy or create an additional movement hierarchy.

For FX calculations, you can specify if a RollForward member should be translated at the Opening or Average rate by specifying the OpeningRate user-defined property:

Property	Value
Property Name	Opening Rate
Keyword	OpeningRate
Valid Entry	Yes or No. If set to No, the system uses the Average Rate for translation. Default is: OpeningRate:No

The ClosingBVT hierarchy includes these subsections:

```
OpeningAsAdjustedBVT
      OpeningBVT (UD set as OpeningRate:Yes)
      PYAdjBVT   (UD set as OpeningRate:Yes)
AcqBVT1
DispBVT1
MovementTRP
      CYMovementTRP
      PYAdjustmentTRP
      UtilisationTRP
OtherMovementsTRP
      AcquisitionsTRP
      DisposalsTRP
      OthersTRP
PLBVTTotal
      CySysBVT
      PriorYearBVT
      OtherDOBVT
NPBVTTotal
      AcqNPBVT
      DisposalsNPBVT
      EquityNPBVTTotal
            EquityNPSysBVT
            EquityRTANPBVT
            EquityOtherNPBVT
FXBVTTotal
      FXBVTOpening
      FXBVTCY
PPETrueUp
PPEPshipAlloc
PPEPshipAllocOther
AdditionsBVT
DeletionsBVT
PPEDepreciation
PensionExpenseRecovery
PensionPayments
IntangiblesTrueUp
IntangiblesAmort
IntangiblesTaxAmort
```

Based on the ClosingBVT hierarchy, additional Closing hierarchies are included under the AdditionalMembers hierarchy.

```
ClosingBVT1
      |__OpeningAsAdjustedBVT
      |__PLBVTTotal
      |__NPBVTTotal
      |__FXBVTTotal

ClosingPPEBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__PPEPshipAlloc
      |__PPEPshipAllocOther
      |__AdditionsBVT
      |__DeletionsBVT
      |__PPEDepreciation
      |__FXBVTTotal

ClosingPensionBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__PensionExpenseRecovery
      |__PensionPayments
      |__OtherBVT
      |__FXBVTTotal

ClosingIntangiblesBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__IntangiblesAmort
      |__IntangiblesTaxAmort
      |__OtherBVT
      |__FXBVTTotal

ClosingAROBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__OtherBVT
      |__FXBVTTotal

ClosingFinanceCostBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__FXBVTTotal

ClosingStkCompBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__OtherBVT
      |__FXBVTTotal
```

BVT supplemental schedule accounts also include the DataCategory TotalBVT and TotalBVTNoIRE parent members to differentiate Book, Tax, and Initial Recognition Exemption (IRE) accounts.

The TotalBVT hierarchy includes the following members:

```
BookBVT  SwitchSignForFlow:  Yes


TaxBVT   SwitchSignForFlow:  No


IREBVT   SwitchSignForFlow:  Yes
```

The TotalBVTNoIRE hierarchy includes the following members:

```
BookBVT  SwitchSignForFlow:  Yes


TaxBVT   SwitchSignForFlow:  No
```

DataCategory Dimension

The following figure shows the hierarchy to use as DataCategoryTopMember when Tax, Book and IRE are applicable to the BVT account.

```
|__AllBVTTotal
     |__TotalBVT
          |__TaxBVT       → SwitchSignForFlow : No
          |__BookBVT      → SwitchSignForFlow : Yes
          |__IREBVT       → SwitchSignForFlow : Yes
     |__AllBVTTax
          |__TotalBVTTax       → IsCalculated : No,  AggrWeight : 0
               |__NBRBVT       → IsCalculated : Yes, AggrWeight : 1
               |__TaxBVT_Calc  → IsCalculated : Yes, AggrWeight : 1
          |__PreTaxBVT         → IsCalculated : Yes, AggrWeight : 0
          |__TaxRateBVT        → IsCalculated : Yes, AggrWeight : 0
```

The following figure shows the hierarchy to use as DataCategoryTopMember when the BVT account is applicable only for Tax.

```
|__AllTaxBVTTotal
     |__TaxBVT
     |__AllBVTTax - Hierarchy same as above
```

The following figure shows the hierarchy to use as DataCategoryTopMember when the BVT account is applicable only for Book.

```
|__AllBookBVTTotal
     |__BookBVT
     |__AllBVTTax    - Hierarchy same as above
```

The following figure shows the hierarchy to use as DataCategoryTopMember when the BVT account is applicable only for Book and Tax.

```
|__AllBookTaxBVTTotal
     |__TotalBVTNoIRE - existing Hierarchy
|__AllBVTTax    - Hierarchy same as above
```

Tax Risk Provision (IFRS) Accounts

This supplemental schedule is used to track risk contingencies. Data entered in this supplemental schedule is Tax-Effected.

The SupplementalSchAccounts hierarchy includes these Tax Risk Provision accounts.

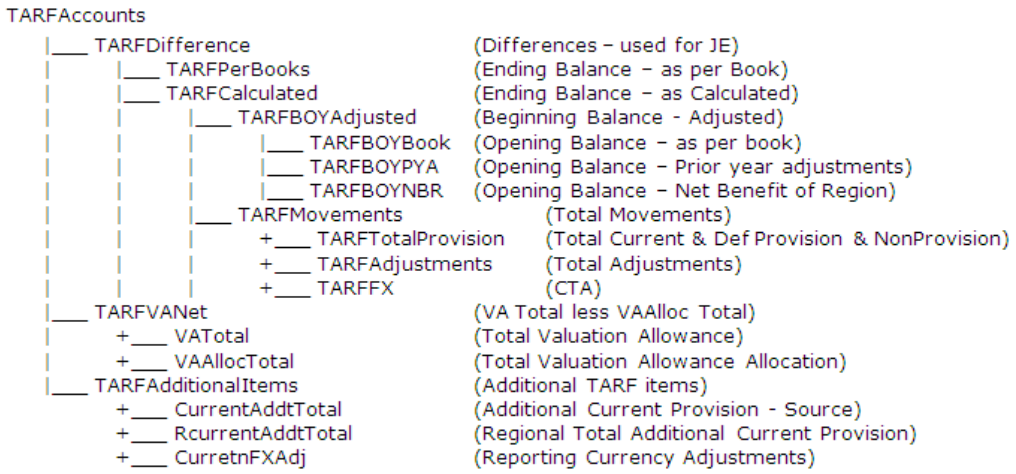
```
TaxRiskProvision
      TaxRiskProvisionCurrent
            TaxRiskProvisionCurrentIS
                  TaxRiskProvisionCurrentIS0001
                  TaxRiskProvisionCurrentIS0002
                  ….
                  TaxRiskProvisionCurrentIS0010
            TaxRiskProvisionCurrentEquity
                  TaxRiskProvisionCurrentEquity0001
                  TaxRiskProvisionCurrentEquity0002
                  ….
TaxRiskProvisionCurrentEquity0010

      TaxRiskProvisionDeferred
            TaxRiskProvisionDeferredIS
                  TaxRiskProvisionDeferredIS0001
                  TaxRiskProvisionDeferredIS0002
                  …
                  TaxRiskProvisionDeferredIS0010
            TaxRiskProvisionDeferredEquity
                  TaxRiskProvisionDeferredEquity0001
                  TaxRiskProvisionDeferredEquity0002
                  ….
                  TaxRiskProvisionDeferredEquity0010
```

The Opening to Closing movement hierarchy includes the ClosingTRP RollForward parent member and also FX members.

```
ClosingTRP
      OpeningBVT → UD set as OpeningRate: Yes
      MovementTRP
            CYMovementTRP
            PYAdjustmentTRP
            UtilisationTRP
      OtherMovementsTRP
            AcquisitionsTRP
            DisposalsTRP
            OthersTRP
      FXBVTTotal
            FXBVTOpening
            FXBVTCY
```

Tax Account Rollforward (TARF) Account Subgroup

The accounts in the Tax Account RollForward (TARF) subgroup are used to capture the balance of the Tax Accounts (including Total Expenses, Deferred Assets and Liabilities) as calculated by the tax provision, and compare the amounts to the source system so that the Tax Journal Entry can be used to adjust the source system at the individual legal entity. You should not remove or modify the members in the hierarchy structure.

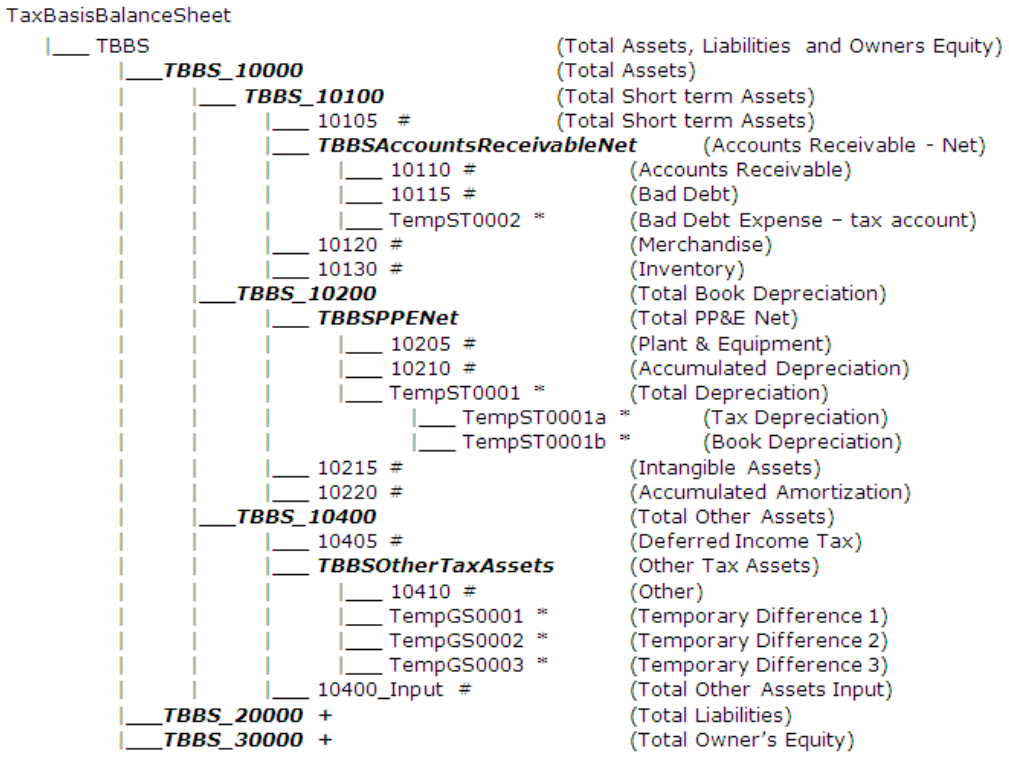


Tax Basis Balance Sheet Subgroup

The accounts in the Tax Basis Balance Sheet subgroup are the Balance Sheet accounts used to capture Balance Sheet data for Tax Basis purposes. It should have a similar account structure as the Book Accounts subgroup, but should have additional temporary difference accounts to reflect what the balance should be for the tax basis. Therefore, this hierarchy should contain a combination of Book accounts and Tax accounts.

You must configure this account hierarchy where the Book accounts and Tax accounts need to be inserted into the hierarchy structure. For every parent account containing both Book accounts and Tax accounts, you must create a corresponding Tax Basis Balance Sheet parent account. Because this is for Balance Sheet comparison, you need to include only Book accounts for the Balance Sheet in the hierarchy.

Below is the Tax Basis Balance Sheet structure for the sample tax application. Accounts in bold and italic are parent accounts created to include both Book accounts and Tax accounts. Accounts indicated with an asterisk (*) are Tax accounts created for provisioning. Accounts indicated with a pound sign (#) are Book accounts defined for the application. Additional details for the account structure TBBS_20000 and TBBS_30000 can be found in the metadata.



Reports Subgroup

The Reports subgroup contains accounts strictly for reporting purposes. They are divided into Report label and Report Title. You should not remove accounts in the Report hierarchy. However, you can include additional accounts needed for customized reporting purposes for the application.

When creating additional members for this hierarchy, set the Account Type to GROUPLABEL . The Aggregation setting on Customs should not be enabled.

Reports

+___ ReportLabels (Report Label)

+___ ReportTitles (Report Title)

Validation Accounts Subgroup

The Validation Account subgroup contains accounts to use for validation purposes. They are used for validating Total Net Operating Losses (NOLs), and Total Effective Tax rate (CETR, SETR, RETR) to ensure that totals are balanced. This account serves as a data integrity validation to ensure that Current plus Deferred = Total ETR.

You should not remove or modify these system-defined accounts. You can include additional validation details if needed.

```
ValidationAccounts
    |___ ValidationPositiveEntry          (Positive Entry Validation)
    |___ ValidationTaxLossesTotal         (Total NOLs - Net Operating Losses - Does not Balance)
    |___ ValidationCETRTotal              (Total Effective Tax Rate - CETR - Does not Balance)
    |___ ValidationSETRTotal              (Total Effective Tax Rate - SETR - Does not Balance)
    |___ ValidationRETRTotal              (Total Effective Tax Rate - RETR - Does not Balance)
```

Account User-Defined Properties

The following properties are defined in accounts and are referenced in rules for calculations.

Account Groups

Property	Value
Property Name	Account Group
Keyword	Grp
UD Field	ALL
Valid Entry	<Group Name>
Default	None
Example	TempST002:Grp:G1
Description	You can specify a group name for base account members. You cannot set groups at the parent level, but you can specify a parent for a group. For example, you could specify a parent for the Tax Pools and Tax Credits groups. If you do not specify an account group for members, the base members are available for input. The group name must not contain any special characters. It is valid only on base account members from these account hierarchies: • TaxAccounts • BookAccounts • OtherTaxAccounts • SupplementalSchAccounts • TARFAccounts

Properties for Book Accounts

Property	Value
Property Name	Input account for Book Summary data
Keyword	BookInput
UD Field	ALL
Valid Entry	<Valid child account>. Use the parent member with a suffix of _Input.
Default	None
Example	BookInput: 50034_Input
Description	This property is used to identify the input account for the summary Book account.

Property	Value
Property Name	JD
Keyword	JD
UD Field	ALL
Valid Entry	Valid Jurisdiction
Default	None
Example	RTaxCreditSummary: JD:US_AL
Description	You can use this property for any BVT regional account to allow data entry at the National level. Data entered at the National level is moved to the specified Jurisdiction.

Property	Value
Property Name	SwitchSign
Keyword	SwitchSign
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	PPESummary: SwitchSign:Yes
Description	By default, the BookBVT account switch sign is set for Flow. To override this switch sign, you can set this property to Yes. Then the book value is reversed to the actual value.

Property	Value
Property Name	Val
Keyword	Val
UD Field	ALL
Valid Entry	<GS account1>&<ST account1>. Example: TempGS0019&TempST0019
Default	None
Example	Temp0019BookTax: val:TempGS0019&TempST0019
Description	This property is used to define the corresponding GAAP to Stat account, and Stat to Tax account for validation purposes. The system can perform a validation to ensure that the ending temporary balance in the Book/Tax rollforward matches the ending balance in Temporary Differences. You can specify any number of members separated by an ampersand (&). The accumulated amount of these accounts is compared with the BookTax account and a validation message is displayed in the Validation column in the Temp Diff – BalSheet App data form.

Properties for Current Provision Accounts

Property	Value
Property Name	Inactive
Keyword	Inactive
UD Field	ALL
Valid Entry	<Any member of the dimension>
Default	None
Example	Inactive:P01001
Description	You use this property to specify the Custom TopMember of the dimension in which to store the Inactive setting. See Specifying Valid Accounts By Entity.

Properties for Currency Rate Accounts

Property	Value
Property Name	TrOvRate
Keyword	TrOvRate
UD Field	ALL
Valid Entry	Account member of Rate type
Default	None
Example	NIBT accounts
Description	This property is used to translate account values at a different rate than the Average rate.

Properties for Permanent Difference Accounts

Property	Value
Property Name	Equity Reversal - National
Keyword	EqRevN
UD Field	ALL
Valid Entry	Must be a child of the CurrentaddtlCalcTotal account, and should be set as Calculated
Default	None
Example	EqRevN: CurrentAddtlCalcSFAS123RProv
Description	The EqRevN keyword specifies that the Permanent Difference account is Equity in nature. Neither a Current nor Deferred tax expense is recorded. The specified account member along with the keyword specifies which account is to be used for the Equity Reversal. If the keyword exists but no valid account member is specified, then no reversal is performed.

Property	Value
Property Name	Equity Reversal - Regional
Keyword	EqRevR
UD Field	ALL
Valid Entry	Must be a child of the RCurrentAddtlCalcTotal, and should be set as Calculated.
Default	None
Example	EqRevR: RCurrentAddtlCalcSFAS123RAdj
Description	The EqRevR keyword specifies that the Permanent Difference account is Equity in nature. This means that neither a Current nor Deferred tax expense is recorded. The specified account member along with the keyword specifies which account is to be used for the Equity Reversal. If the keyword exists but no valid account member is specified, then no reversal is performed.

Property	Value
Property Name	Jurisdiction
Keyword	N/A
UD Field	None
Valid Entry	Must be one of the following DataCategoryTopMembers assigned to the account: Jurisdiction = National and Regional • PreTaxNationalRegional • PreTaxNationalRegionalCETR Jurisdiction = National • PreTaxNational • TaxNational Jurisdiction = Regional • PreTaxRegional • TaxRegional • AppRegional
Default	N/A
Example	DataCategoryTopMember = PreTaxNational
Description	This setting specifies whether the amount entered is National, Regional, or both. For example, if the Permanent Difference account contains “PreTaxNational” as the DataCategoryTopMember, then the amount entered applies only to the National Provision. If the Permanent Difference account contains “TaxRegional” as the DataCategoryTopMember, the amount entered applies only to the Regional Provision.

Property	Value
Property Name	PreTax or Tax Effected

Property	Value
Keyword	N/A
UD Field	None
Valid Entry	Must be one of these DataCategoryTopMembers assigned to the account: If the amount is entered as PreTax amount: • PreTaxNationalRegional • PreTaxNationalRegionalCETR • PreTaxNational • PreTaxRegional • PreTaxNationalCETR If the amount is entered as Tax Effected amount: • TaxNational • TaxRegional If the amount is entered as Apportioned amount: AppRegional
Default	N/A
Example	DataCategoryTopMember = PreTaxNationalRegional
Description	This setting specifies whether the amount entered in the Input Schedule is entered on a PreTax, Tax-Effected, or Apportioned basis. For example, if the Permanent Difference account contains “PreTaxNationalRegional” as the DataCategoryTopMember, the amount entered represents the PreTax amount and the amount is considered in the tax calculation for both National and Regional provision. If the Permanent Difference account contains “TaxNational” as the DataCategoryTopMember, the amount entered is the tax-effected amount and the amount is considered in the tax calculation for the National provision.

Property	Value
Property Name	TrOvDiffAcc
Keyword	TrOvDiffAcc
UD Field	ALL
Valid Entry	Any permanent difference account (account should be calculated).
Default	None
Example	An NIBT account for which TrOvRate is also defined. Example: TrOvDiffAcc: FxAdjPerm, which indicates that the difference between the NIBT Override rate and the Average rate times NIBT will be stored in the FXAdjPerm account in the Current Provision.

Property	Value
Description	This is an Account property set for NIBT. It is set together with the TrOvRate property on the same account indicating that the application will use the NIBT Override rate to translate NIBT. The account stores the difference between the System Average and the Override rate.

Properties for Supplemental Schedule Accounts

Property	Value
Property Name	Tax Detail
Keyword	TaxDetail
UD Field	ALL
Valid Entry	<Valid Carryforward member>
Default	None
Example	TaxDetail:NTaxLosses
Description	In this example, to link the NTaxLosses detail account with TaxLossesCFS, in the TaxLossesCFS account, specify the UD property: TaxDetail: NTaxLosses.

Properties for Tax Accounts

Property	Value
Property Name	Rate Change in Equity
Keyword	RCToEquity
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	A#TempST0005 - Share-based payments;RCToEquity:Yes
Description	You can calculate Tax Rate changes for certain accounts in Equity (NonProvision) instead of P&L (Provision). You specify Tax Accounts that should use RateChange in Equity using the RCToEquity user-defined property. In this example, the impact of the Rate Change calculations will be shown in the Equity Rate Change section.

Property	Value
Property Name	Tax account
Keyword	TxAcc
UD Field	ALL
Valid Entry	<Tax account>, for example, TempST002
Default	None
Example	PPESummary: TxAcc:TempST001a

Property	Value
Description	This property is used to identify additional properties for any BVT account. By specifying a Tax account, the BVT account inherits these properties: • Global tax rate or Override tax rate • Current/ Noncurrent/ National/ Regional/ Tax/ PreTax

Properties for Tax Automation Accounts

Property	Value
Property Name	TTSrc
Keyword	TTSrc
UD Field	ALL
Valid Entry	National or Regional
Default	National
Example	RTemp001: TTSrc:Regional
Description	This property is the Tax Automation target account that needs to specify whether the source data is National or Regional. Based on that. the tax type is switched between National or Regional for the source data. In the above example, for the RTemp001 account, the account source data is Regional.

Properties for Tax Settings Accounts

Property	Value
Property Name	ParentFXRates
Keyword	ParentFXRates
UD Field	All
Valid Entry	Yes or No
Default	No
Example	TaxSettings: ParentFXRates:Yes
Description	This setting is a global property required to enable input into FX rates at the Parent Entity level. Set this property on a TaxSettings account. When this property is set to Yes, you can input data into the following FX rates at the Parent Entity level in addition to the base entity: • ClosingRate • AverageRate • TARF Payments and Refunds Rate • NIBT Override Rate

Property	Value
Property Name	VAClassification

Property	Value
Keyword	VAClassification
UD Field	All
Valid Entry	Yes or No
Default	No
Example	TaxSettings: VAClassification:Yes
Description	When this property is set to Yes, the system uses the VAClassification alternate hierarchy for the VA allocation calculation. If it is set to Yes, you must have at least one member defined under the VAClassification hierarchy.

Properties for Temporary Difference Accounts

Property	Value
Property Name	Classification
Keyword	N/A
UD Field	None
Valid Entry	Temporary difference accounts that are classified as **Current** have one of the following DataCategoryTopMembers: • TaxNationalRegionalCurrent • TaxNationalCurrent • TaxRegionalCurrent • PreTaxNationalRegionalCurrent • PreTaxNationalCurrent • PreTaxRegionalCurrent • AppRegionalCurrent Temporary difference accounts that are classified as **NonCurrent** have one of the following DataCategoryTopMembers: • TaxNationalRegionalNonCurrent • TaxNationalNonCurrent • TaxRegionalNonCurrent • PreTaxNationalRegionalNonCurrent • PreTaxNationalNonCurrent • PreTaxRegionalNonCurrent • AppRegionalNonCurrent
Default	N/A
Example	DataCategoryTop Member = PreTaxNationalRegionalCurrent

Property	Value
Description	This setting specifies whether the Temporary Difference amount is classified as Current or NonCurrent. For example, if the Temporary Difference account contains "PreTaxNationalRegionalCurrent" as the DataCategory TopMember, the amount entered is classified as Current. The data is entered on a PreTax basis and the account will only apply to the National Provision calculation.

Property	Value
Property Name	Classification Level
Keyword	ClassLevel
UD Field	ALL
Valid Entry	Yes or No
Default	Yes for Base member accounts Default is N/A for Parent member accounts
Example	ClassLevel: No
Description	This setting defines at what level the temporary difference accounts are tested for Asset/Liability classification purposes (for example, base account or parent). A positive amount is classified as Asset. A negative amount is classified as Liability. Classification as to whether it is a Current or NonCurrent Asset/Liability depends on the setting at the DataCategory TopMember. See the Classification property section.
Comment	For all parent accounts specified with ClassLevel keyword, all sibling accounts should have the same Class Level property value. If nothing is specified, the default value is YES for base accounts. If base members are set to YES, then YES should be set in a parent member at some level.

Property	Value
Property Name	Classification Sign
Keyword	ClassSign
UD Field	ALL
Valid Entry	1 or -1 (1 indicates positive, and -1 indicates negative)
Default	1 (positive)
Example	ClassSign: -1

Property	Value
Description	This setting specifies whether to multiply the deferred tax balance by 1 or -1 for classification purposes. After applying the classification sign to the amount, the system then classifies it as either Asset or Liability as discussed in the ClassLevel property. This is applicable only if the ClassLevel is Yes.

Property	Value
Property Name	Equity Reversal - National
Keyword	EqRevN
UD Field	ALL
Valid Entry	Must be a child of “CurrentAddtlCalcTotal” account, and should be set as Calculated.
Default	None
Example	EqRevN: CurrentAddtlCalcSFAS123RProv
Description	The EqRevN keyword specifies that the Temporary Difference account is Equity in nature. This means that neither a Current or Deferred tax expense is recorded. The specified account member along with the keyword specifies which account is to be used for the Equity Reversal. If the keyword exists but no valid account member is specified, then no reversal is performed.

Property	Value
Property Name	Equity Reversal - Regional
Keyword	EqRevR
UD Field	ALL
Valid Entry	Must be a child of “CurrentAddtlCalcTotal” account, and should be set as Calculated.
Default	None
Example	EqRevN: CurrentAddtlCalcSFAS123RProv
Description	The EqRevN keyword specifies that the Temporary Difference account is Equity in nature. This means that neither a Current or Deferred tax expense is recorded. The specified account member along with the keyword specifies which account is to be used for the Equity Reversal. If the keyword exists but no valid account member is specified, then no reversal is performed.

Property	Value
Property Name	Jurisdiction
Keyword	N/A
UD Field	None

Property	Value
Valid Entry	Must be one of these DataCategory TopMembers assigned to the account: Jurisdiction = National and Regional • PreTaxNationalRegionalCurrent • PreTaxNationalRegionalNonCurrent Jurisdiction = National • PreTaxNationalCurrent • PreTaxNationalNonCurrent • TaxNationalCurrent • TaxNationalNonCurrent Jurisdiction = Regional • PreTaxRegionalCurrent • PreTaxRegionalNonCurrent • TaxRegionalCurrent • TaxRegionalNonCurrent • AppRegionalCurrent • AppRegionalNonCurrent
Default	N/A
Example	DataCategoryTopMember = PreTaxNationalCurrent
Description	This setting specifies that the amount entered in the Input Schedule is National, Regional or both. For example, if the Permanent Difference account contains “PreTaxNational” as the DataCategory TopMember, the amount entered applies only to the National Provision. If the Permanent Difference account contains “TaxRegional” as the DataCategory TopMember, the amount entered applies only to the Regional Provision.

Property	Value
Property Name	National Benefit of Region
Keyword	NBR
UD Field	All
Valid Entry	Yes or No
Default	Yes (applicable only to Regional accounts)
Example	NBR: No
Description	This setting specifies whether the regional deferred tax impact of the temporary difference has a Net Benefit of Region. The NBR adjustment amounts are stored in the RollForward dimension as additional details for capturing all adjustments of the Tax accounts.

Property	Value
Property Name	PreTax or Tax Effected
Keyword	N/A

Property	Value
UD Field	None
Valid Entry	Must be one of the following DataCategoryTopMembers assigned to the account: If the amount is entered as a PreTax amount: • PreTaxNationalRegionalCurrent • PreTaxNationalRegionalNonCurrent • PreTaxNationalCurrent • PreTaxNationalNonCurrent • PreTaxRegionalCurrent • PreTaxRegionalNonCurrent If the amount is entered as a Tax Effected amount: • TaxNationalCurrent • TaxNationalNonCurrent • TaxRegionalCurrent • TaxRegionalNonCurrent If the amount is entered as an Apportioned amount: • AppRegionalCurrent • AppRegionalNonCurrent
Default	N/A
Example	DataCategoryTopMember = PreTaxNationalRegionalCurrent
Description	This setting specifies whether the amount entered in the Input Schedule is entered on a PreTax or Tax-Effected basis. For example, if the Temporary Difference account contains “PreTaxNationalRegionalCurrent” as the DataCategoryTopMember, the amount entered represents the PreTax amount, and the amount is considered in the tax calculation for both National and Regional provision. If the Temporary Difference account contains “TaxNationalCurrent” as the DataCategoryTopMember, the amount entered is the tax-effected amount, and the amount is considered in the tax calculation for the National provision.

Property	Value
Property Name	Start Year
Keyword	StartYear
UD Field	ALL
Valid Entry	<Any valid year>
Default	None
Example	StartYear:2014
Description	You use this property to specify the year from which the accumulation of RTA differences should be started.

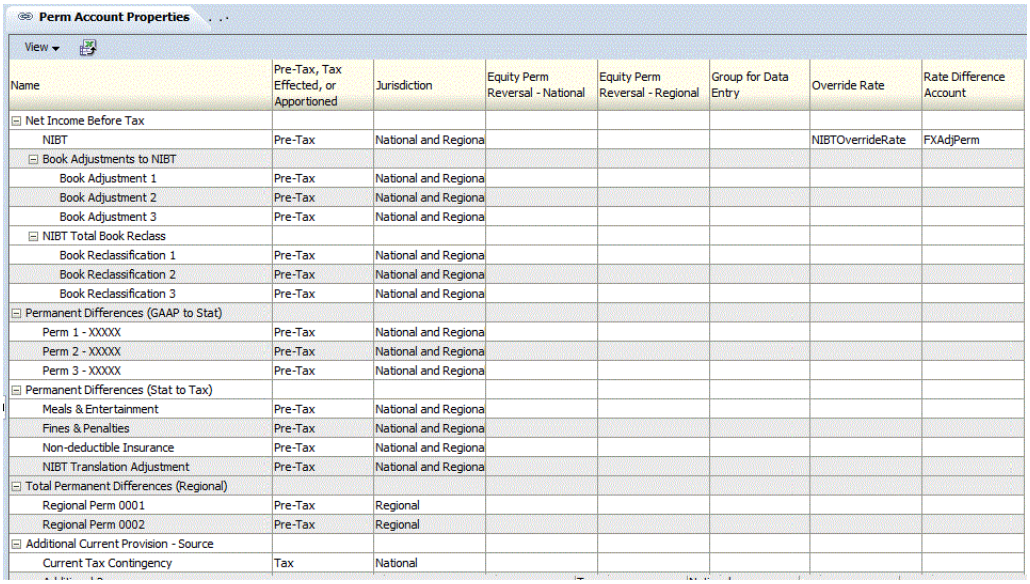
Property	Value
Property Name	Start Period
Keyword	StartPeriod
UD Field	ALL
Valid Entry	<Any valid period>
Default	None
Example	StartPeriod:P06
Description	You use this property to specify the starting period from which to copy the TaxLossesD Tax Losses/Credits Expiration cell text.

Tax Account RollForward (TARF) Accounts System-Defined Properties

Property	Value
Property Name	TARF Accounts
Keyword	TARF1: used to define Opening Balance accounts, Deferred Provision accounts, and Non provision accounts. TARF2: Used to define Auto Adjustment accounts. TARF3: Used to define Current Provision accounts.
UD Field	ALL
Valid Entry	System-defined; no input
Default	None
Example	TARF1: RF#NBRCY
Description	**Note:** Do not update or remove these keywords. These are system-defined keywords included in the UD fields for TARF accounts and used for TARF calculation in rules. When adding new accounts to the application, there should not be any need to apply the TARF keywords to the new accounts.
Comment	The TARF user-defined entries are specified in Account and DataCategory dimension members.

Viewing Permanent Account Properties

The Application administrator must define the Permanent Accounts properties in metadata as described in the previous section, using the UD keywords or applicable DataCategoryTopMember. Users can view the properties information in the Permanent Accounts Properties screen.



Perm Account Properties

View

Name	Pre-Tax, Tax Effected, or Apportioned	Jurisdiction	Equity Perm Reversal - National	Equity Perm Reversal - Regional	Group for Data Entry	Override Rate	Rate Difference Account
Net Income Before Tax							
NIBT	Pre-Tax	National and Regiona				NIBTOverrideRate	FXAdjPerm
Book Adjustments to NIBT							
Book Adjustment 1	Pre-Tax	National and Regiona					
Book Adjustment 2	Pre-Tax	National and Regiona					
Book Adjustment 3	Pre-Tax	National and Regiona					
NIBT Total Book Reclass							
Book Reclassification 1	Pre-Tax	National and Regiona					
Book Reclassification 2	Pre-Tax	National and Regiona					
Book Reclassification 3	Pre-Tax	National and Regiona					
Permanent Differences (GAAP to Stat)							
Perm 1 - XXXXX	Pre-Tax	National and Regiona					
Perm 2 - XXXXX	Pre-Tax	National and Regiona					
Perm 3 - XXXXX	Pre-Tax	National and Regiona					
Permanent Differences (Stat to Tax)							
Meals & Entertainment	Pre-Tax	National and Regiona					
Fines & Penalties	Pre-Tax	National and Regiona					
Non-deductible Insurance	Pre-Tax	National and Regiona					
NIBT Translation Adjustment	Pre-Tax	National and Regiona					
Total Permanent Differences (Regional)							
Regional Perm 0001	Pre-Tax	Regional					
Regional Perm 0002	Pre-Tax	Regional					
Additional Current Provision - Source							
Current Tax Contingency	Tax	National					

To view Permanent Account Properties, from the **Tax Provision** menu, select **Settings**, and then select **Permanent Differences**, or select it from the **Application Tasks** list.

The Permanent Accounts Properties screen automatically displays the following base members for these parent accounts:

- NIBTBA
- NIBTBR
- PermSTTotal
- PermGSTotal
- RPermTotal
- TaxAttribTotal
- CurrentAddtlSrcTotal
- CurrentAddtlManualTotal
- CurrentAddtlCalcTotal
- RTaxCreditTotal
- RTaxAttribTotal
- RCurrentAddtlSrcTotal
- RCurrentAddtlManualTotal
- RCurrentAddtlCalcTotal

For each account in the row, the system displays all the applicable properties defined in metadata. You can choose to display the Account Description (default), or Account Label, or both.

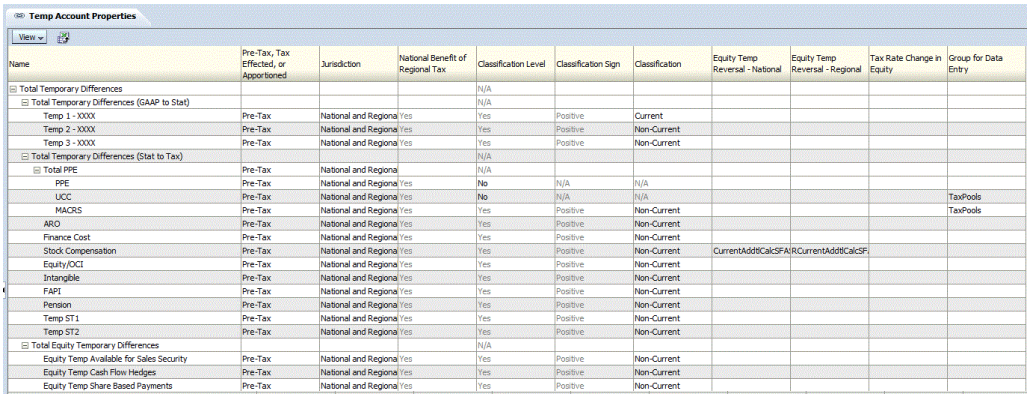
You can also rearrange the columns or suppress any columns.

The default value for each property is displayed if the UD keyword entry is not set in metadata.

This screen is view-only. You must make any changes in the metadata file and then reload the file into the application. You must recalculate data if there are property changes.

Viewing Temporary Account Properties

The Application administrator must define the Temporary Accounts properties in metadata as described in the previous section, using the UD keywords or applicable DataCategoryTopMembers. Users can view the properties information in the Temporary Accounts Properties screen.


Temp Account Properties

View

Name	Pre-Tax, Tax Effected, or Apportioned	Jurisdiction	National Benefit of Regional Tax	Classification Level	Classification Sign	Classification	Equity Temp Reversal - National	Equity Temp Reversal - Regional	Tax Rate Change in Equity	Group for Data Entry
Total Temporary Differences				N/A						
Total Temporary Differences (GAAP to Stat)				N/A						
Temp 1 - XXXX	Pre-Tax	National and Regional	Yes	Yes	Positive	Current				
Temp 2 - XXXX	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Temp 3 - XXXX	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Total Temporary Differences (Stat to Tax)				N/A						
Total PPE	Pre-Tax	National and Regional		N/A						
PPE	Pre-Tax	National and Regional	Yes	No	N/A	N/A				
UCC	Pre-Tax	National and Regional	Yes	No	N/A	N/A				TaxPools
MACRS	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				TaxPools
ARO	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Finance Cost	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Stock Compensation	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current	CurrentAddtlCalcSFA	RCurrentAddtlCalcSF		
Equity/OCI	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Intangible	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
FAPI	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Pension	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Temp ST1	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Temp ST2	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Total Equity Temporary Differences				N/A						
Equity Temp Available for Sales Security	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Equity Temp Cash Flow Hedges	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				
Equity Temp Share Based Payments	Pre-Tax	National and Regional	Yes	Yes	Positive	Non-Current				

To view the Properties, from the **Tax Provision** menu, select **Settings**, and then select **Temporary Differences**, or select it from the **Application Tasks** list.

The Temporary Accounts Properties screen automatically displays the following base members for these parent accounts:

- TempSTTotal
- TempGSTotal
- TaxCreditTotal
- TaxAttribTotal
- RTempTotal
- RTaxCreditTotal
- RTaxAttribTotal
- VATotal
- VAAllocTotal
- RVATotal
- TaxLossesTotal
- RTaxLossesTotal

For each account in the row, the system displays all applicable properties defined in metadata. You can choose to display the Account Description (default), or Account Label, or both.

You can also rearrange the columns or suppress any of the columns.

This screen is view-only. You must make any changes in the metadata file and then reload the file into the application. You must recalculate data if there are property changes.

RollForward Dimension

The RollForward dimension is used to capture all current year's activity for a specified Tax account. This movement dimension contains members to capture the movement of the tax account balances from the Opening to the Closing of the account.

Different movement hierarchies are set up in the dimension to be used for different types of accounts. Below are examples of the hierarchies in the application.

> **Note:**
>
> Do not change or remove members from the hierarchy in the RollForward dimension, with the exception of the FinesTotal and PenaltiesTotal hierarchies noted below.

ClosingReclassDTNR—Captures the movement activities for the Tax accounts. This includes the opening balance, current period movement (including reversal, adjustments, Return to Accrual adjustment, impact from tax rate changes, and Net Benefit of Region (NBR) adjustment), Non Provisioning Adjustments for the period, and any FX adjustments. The members of the hierarchy capture every movement activity from Opening to Closing balance. Most adjustments can be manually input by the user, and some of the movement activities are calculated by the system through rules.

TBClosingTotal—Captures the Trial Balance closing amount loading from G/L and the auto adjustment calculated by the system when there is a difference between the Trial Balance and the Book data.

TaxLossCreditTotal—Captures activities for any specified Tax Loss or Tax Credit account, including the original amount available to use, the actual utilization during the period, additional adjustments, and any FX movement.

TrialBalanceBS—Captures the movement of Book data and Trial Balance data, the difference between Book and Tax from opening to closing for Balance Sheet accounts.

TrialBalancePL—Captures the difference between Book and Tax closing amount for the current period for Profit and Loss accounts.

FinesTotal—Captures the details of each fine paid during the period. Modify the members of this hierarchy to include the appropriate Fines details for the application. The existing Fines members created as part of the sample tax application are examples only and you should remove or update them as needed.

PenaltiesTotal—Captures the details of each penalty paid during the period. Modify the members of this hierarchy to include the appropriate penalty details for the application. The existing penalty members created as part of the sample tax application are examples only and you should remove or update them as needed.

There are also many Close hierarchies in the RollForward dimension to be used for reporting purposes. Below are some Movement hierarchies used in data entry forms or reports.

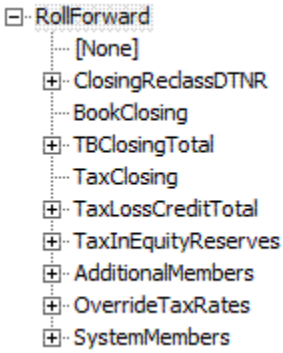
TempDiffClosing—Movement hierarchy for Temporary Differences. No NBR or RC or Reclass.

ClosingDTNR—Movement hierarchy for Deferred Tax National Provisioning. No ReClass.

RegionalClosingDTNR—Movement hierarchy for Deferred Tax Regional Provisioning Temporary Differences. No NBR or Reclass.

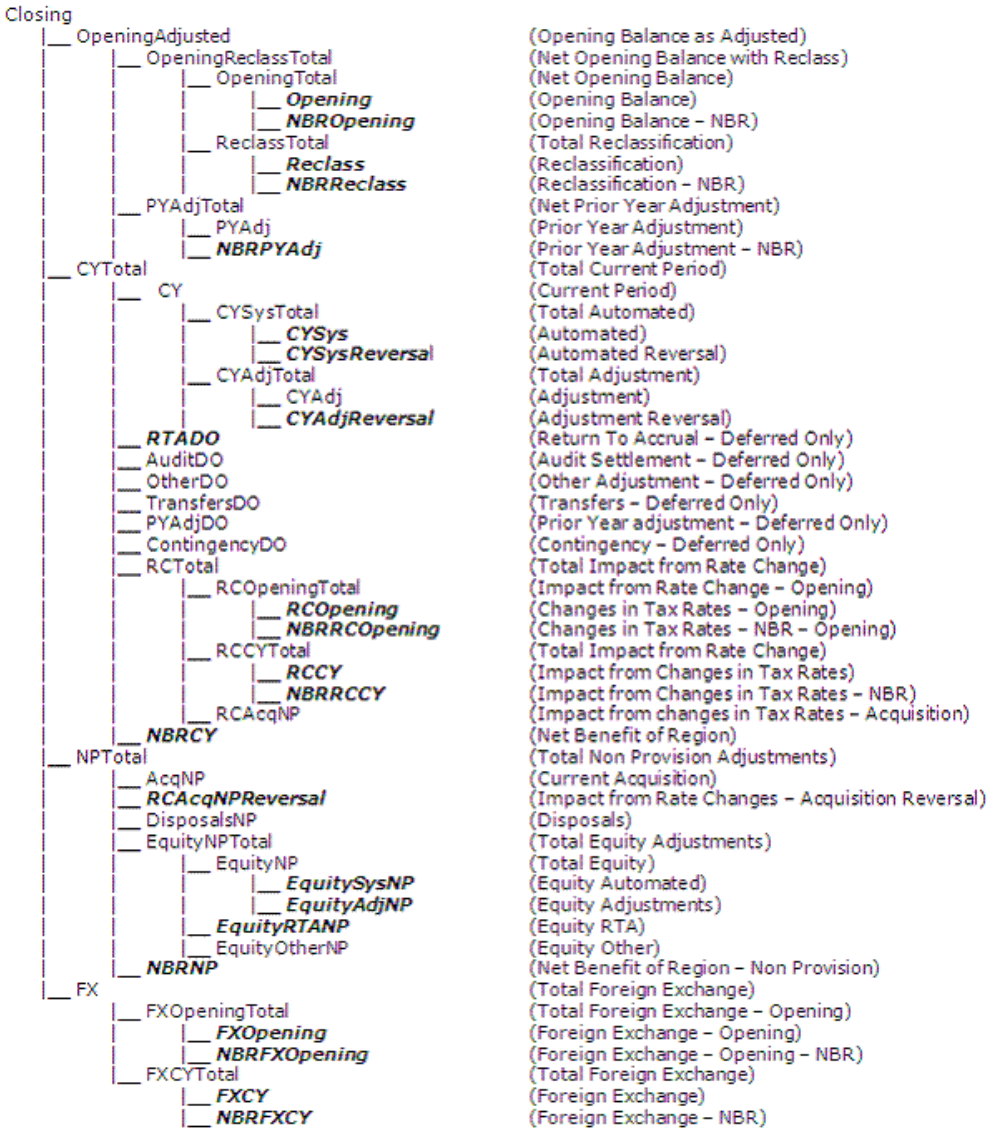
RegionalClosing—Movement hierarchy for Deferred TARF Regional Provisioning. No NBR.

Below is the high-level main structure of the RollForward dimension. Additional detail for each sub-structure is explained in subsequent sections.



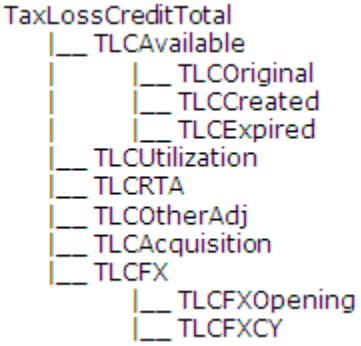
ClosingReclassDTNR—This hierarchy captures the movement activities for the Tax accounts from Opening to Closing balance. Most of the members in bold and italic type are calculated by the system through rules. Parent members are aggregated based on the aggregation weight factor defined in Node Attributes. The remaining base members are for user input.

Do not modify or remove members of this hierarchy.

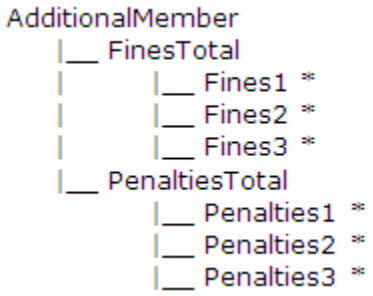


TaxLossCreditTotal—This hierarchy captures activities for any specified Tax Loss or Tax Credit account, including the original amount available to use, the actual utilization during the period, additional adjustments, and any FX movement.

Do not modify or remove members of this hierarchy.



FinesTotal and **PenaltiesTotal**—These two hierarchies are used to capture the details of fines or penalties paid during the period. Modify the members of this hierarchy to include the appropriate fines details for the application. The existing Fines and Penalties members (*) created as part of the sample tax application are examples only and you should remove or update them as needed.



Specifying RollForward Members for Tax Automation

To enable RollForward members for the Tax Automation process, you must specify the TaxAutomation user-defined property. See Account User-Defined Properties.

Specifying Exchange Rate Calculation Methods

For Exchange Rate calculations, you can specify if a RollForward member should be translated at the Opening Rate or Average Rate using the OpeningRate user-defined property. See Account User-Defined Properties.

RollForward User-Defined Properties

Property	Value
Property Name	Destination account for Deferred Tax Expense in ETR
Keyword	DestAcDef
UD Field	ALL
Valid Entry	Valid Account member under DefTaxETRTotal, for example DefTaxOther
Default	None
Example	DestAcDef:DefTaxOther
Description	You can use this property to specify the destination account from the deferred tax roll forward to transfer the deferred tax expense to the ETR.

Property	Value
Property Name	Destination Account for Change in Valuation Allowance in ETR
Keyword	DestAcVA
UD Field	ALL

Property	Value
Valid Entry	Valid account member that is a base member of VAETRTotal, for example VAOther
Default	None
Example	DestAcVA:VAOther
Description	You use this property to specify the destination account for the RollForward member, so that it is included in the ETR calculations.

Property	Value
Property Name	Opening Rate
Keyword	OpeningRate
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	OpeningRate: No
Description	For Exchange Rate calculations, you can specify if a RollForward member should be translated at the Opening Rate or Average Rate. If set to No, the system uses the Current Rate for translation.

Property	Value
Property Name	Source Account
Keyword	SourceAcc
UD Field	ALL
Valid Entry	Book account or Tax account (Multiple accounts can be specified by using “&” as separator)
Default	None
Example	CbCTangAssets;N;N;N;SourceAcc: 10205&10210
Description	You must define the corresponding Book account or Tax account using this property. You can specify any number of members separated by “&”. The accumulated amount of these accounts is pulled into the respective Rollforward member.

Property	Value
Property Name	TARF1
Keyword	TARF1
UD Field	ALL
Valid Entry	<Valid RollForward member>
Default	None
Example	TARFOtherDeferredSys: UD1 = TARF1:RF#OtherSys

Property	Value
Description	You use this property to specify the destination account for the RollForward member, so that it is included in the ETR rate calculations. When you specify the RollForward member for the TARF1 keyword, the member name should be preceded by "RF#".

Property	Value
Property Name	Tax Automation
Keyword	TaxAutomation
UD Field	ALL
Valid Entry	Yes or No
Default	Yes
Example	TaxAutomation:Yes
Description	This keyword is used to identify RollForward members available for selection in the Tax Automation screen. These RollForward members should be available to select from the Tax Automation screen: • CYSys • EquitySysNP • OtherSys

DataCategory Dimension

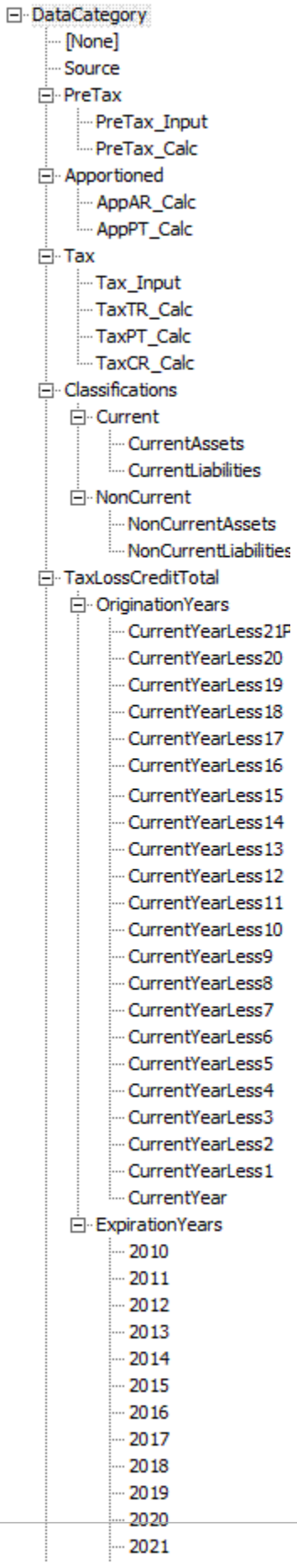
The DataCategory dimension is used to store different types of data. This data includes source data from either Trial balance or the Accounting Book System, or Pre Tax or Tax Effected data for Tax accounts.

For Deferred Tax account data, this is also used to classify data as either Current or NonCurrent Assets or Liabilities.

> **Caution:**
>
> These are all system-defined members and you should not modify them or remove them from the hierarchy.

The DataCategory dimension is categorized into the following subgroups. Each subgroup represents different types of data. For example, the “Source” member specifies that the amount entered represents the original source data from either Trial Balance or Accounting Book.

The members indicated by bold and italic type are calculated by rules. Parent members are aggregated based on the aggregation weight set for the Node Attributes. The remaining members are for user input.


DataCategory
[None]
Source
PreTax
PreTax_Input
PreTax_Calc
Apportioned
AppAR_Calc
AppPT_Calc
Tax
Tax_Input
TaxTR_Calc
TaxPT_Calc
TaxCR_Calc
Classifications
Current
CurrentAssets
CurrentLiabilities
NonCurrent
NonCurrentAssets
NonCurrentLiabilities
TaxLossCreditTotal
OriginationYears
CurrentYearLess21P
CurrentYearLess20
CurrentYearLess19
CurrentYearLess18
CurrentYearLess17
CurrentYearLess16
CurrentYearLess15
CurrentYearLess14
CurrentYearLess13
CurrentYearLess12
CurrentYearLess11
CurrentYearLess10
CurrentYearLess9
CurrentYearLess8
CurrentYearLess7
CurrentYearLess6
CurrentYearLess5
CurrentYearLess4
CurrentYearLess3
CurrentYearLess2
CurrentYearLess1
CurrentYear
ExpirationYears
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021

All amounts are entered in the DC#PreTax_Input member. If the amount entered is a PreTax amount, then the system applies the correct tax rate to the pretax amount to calculate the tax amount. If the amount entered is already a Tax-effected amount, the system applies the rate of 1 to the amount entered and stores the Tax amount.

Expiration Years

The DataCategory dimension stores Expiration Years for Tax Losses and Credits in the TaxLossCreditTotal hierarchy.

By default, the system provides 100+ Expiration years, and NoExpiration and UnCategorized members. You cannot enter data for NoExpiration. You should not remove or rename the NoExpiration and UnCategorized members. You can remove or rename other Expiration Years.

You can add Expiration Years if needed by creating new members and setting them with the IsCalculated property. It is not mandatory for Expiration Years to be sequential.

Origination Years

The DataCategory dimension stores Origination Years for Tax Losses and Credits in the TaxLossCreditTotal hierarchy.

By default, the system provides 20 Origination Years. The top year in the hierarchy is the oldest and the bottom year is the current year.

You can add Origination Years if needed by creating new members.

During the Rollover process from a prior period, the Current Year rolls over to the Current Year -1, Current Year -1 rolls over to Current Year -2, and so on.

DataCategory User-Defined Properties

Property	Value
Property Name	Book Account National Mapping
Keyword	BookAcctNat
UD Field	ALL
Valid Entry	<Valid book account>
Default	None
Example	BookAcctNat: 20200

Property	Value
Description	The BookAcctNat keyword is used to identify the mapping of the TARF DataCategory member to the Book account for National. This populates the Book Account closing balances in the TARF data form. You must set up the correct Book account to map to the following TARF DataCategory members: • TARFCurrentPayable:< book account for Income Tax Payable> • TARFExpenseCurrent:<book account for Current Expense> • TARFDeferredVAAllocNonCurrent:<book account for non-current Valuation Allowance> • TARFDeferredVAAllocCurrent:<book account for current Valuation Allowance> • TARFExpenseDeferred:<book account for Deferred Expense> • TARFDeferredNonCurrentLiabilities:<book account for non-current Liabilities> • TARFDeferredNonCurrentAssets:<book account for non-current Assets> • TARFDeferredCurrentLiabilities:<book account for current Liabilities> • TARFDeferredCurrentAssets:<book account for current Assets>:

Property	Value
Property Name	Book Account Regional Mapping
Keyword	BookAcctReg
UD Field	ALL
Valid Entry	<Valid book account>
Default	None
Example	BookAcctReg:20200

Property	Value
Description	The BookAcctReg keyword is used to identify the mapping of the TARF DataCategory member to the Book account for Regional. This populates the Book Account closing balances in the TARF data form. You must set up the correct Book account to map to the following TARF DataCategory members: • TARFCurrentPayable:<book account for Income Tax Payable> • TARFExpenseCurrent:<book account for Current Expense> • TARFDeferredVAAllocNonCurrent:<book account for non-current Valuation Allowance> • TARFDeferredVAAllocCurrent:<book account for current Valuation Allowance> • TARFExpenseDeferred:<book account for Deferred Expense> • TARFDeferredNonCurrentLiabilities:<book account for non-current Liabilities> • TARFDeferredNonCurrentAssets:<book account for non-current Assets> • TARFDeferredCurrentLiabilities:<book account for current Liabilities> • TARFDeferredCurrentAssets:<book account for current Assets>:

Property	Value
Property Name	SwitchSign
Keyword	SwitchSign
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	TARFCurrentPayable: SwitchSign:No
Description	If SwitchSign is set to No, the Book amount specified by BookAcctNat or BookAcctReg flows into Tax Account Rollforward. If SwitchSign is set to Yes, the sign is changed accordingly (from plus (+) to minus (-), or vice-versa). If the Switch Sign property is not specified, the default value is applied. If the source account is Revenue or Liability, the SwitchSign is applied; otherwise is not applied.

Tax Account RollForward (TARF) System-Defined Properties

Property	Value
Property Name	TARF
Keyword	TARF3, TARF1Nat, TAFR2Nat

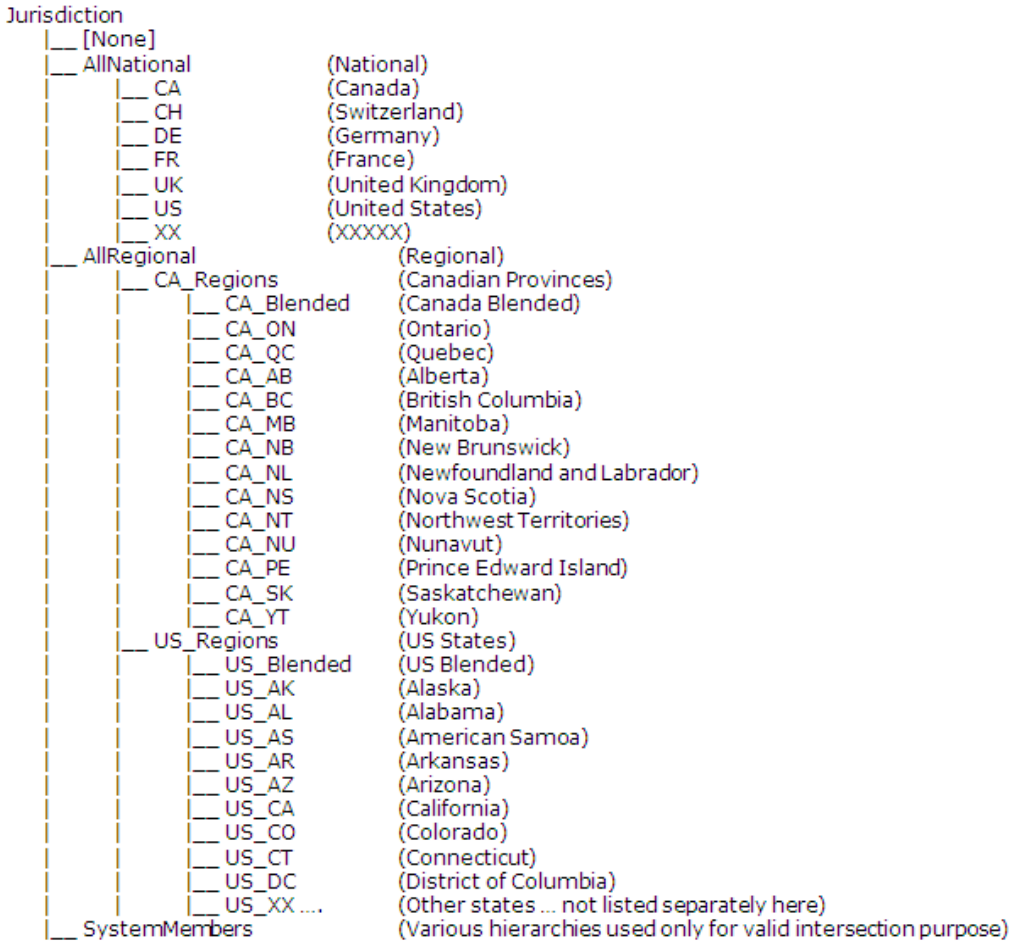
Property	Value
UD Field	ALL
Valid Entry	System-defined; no input
Default	None
Example	TARF3:DC#Tax
Description	 **Note:** Do not update or remove these keywords. These are system-defined keywords included in the UD fields for TARF DataCategory members. They are used for TARF calculation in rules.

Jurisdiction Dimension

The Jurisdiction Dimension defines the principle place of business for each legal entity. This dimension is for defining the Nations and Regions that are applicable for tax provision. If there is no separate tax for the Nation and its regions, it is not necessary to set up the individual regions for each nation.

Each legal entity will have only one domicile/national jurisdiction. However, multiple regions (for example, USStates, CA Provinces) may apply to one legal entity. When viewing data at the Consolidated parent level, you can view the data consolidated from various jurisdictions—Nations or Regions.

The sample tax application is set up to have the applicable National Jurisdiction and Regional Jurisdiction members for US and CA. You should remove any National or Regional jurisdictions that are not applicable for the application.



You can customize the Jurisdiction dimension. Use the following guidelines for including additional Jurisdiction members:

1. Remove National Jurisdiction members that are not applicable for the application.
2. To include more regional jurisdictions, add regional Jurisdiction members as children of AllRegional.
3. If you want to add additional National jurisdiction members after removal, Oracle recommends that you include the National Jurisdiction members using a two-letter ISO code. Examples of the National Jurisdiction members provided in the sample application:
   - CA – Canada
   - CH – Switzerland
   - DE – Germany
   - FR – France
   - UK – United Kingdom
   - US – United States

If the National Jurisdiction supports regions, then you must create the Parent Member of the corresponding Regional Jurisdiction, using the National Jurisdiction member name followed by a suffix of _Regions.

For example, in the above Jurisdiction hierarchy, US regions are created under the “US_Regions” parent member. CA regions are created under the “CA_Regions” parent member. Each US state is added under the “US_Regions” TopMember. Each state has the prefix “US_”, followed by the official state code (for example, US_CT, US_CA). In addition, you should add a “Blended” region in the format of <National code>_Blended. For example, US_Regions contains a child called "US_Blended". If you remove a Nation code from the Jurisdiction hierarchy, you must also remove the corresponding Region codes.

Jurisdiction User-Defined Properties

Property	Value
Property Name	Allow National Net Operating Losses Deductions
Keyword	RTaxNatNOLD
UD Field	ALL
Valid Entry	Yes or No
Default	No when blank
Example	RTaxNatNOLD: Yes
Description	When set to Yes, the Regional Jurisdiction allows the National Net Operating Losses Deductions. This applies to the National NOLD in the Current Provision of the specific state/ region.

Property	Value
Property Name	Allow National Special Deductions
Keyword	RTaxNatSpecDed
UD Field	ALL
Valid Entry	Yes or No
Default	No when blank
Example	RTaxNatSpecDed: Yes
Description	When set to Yes, the Regional Jurisdiction allows National Special Deductions. This applies to the National Special Deduction in the Current Provision of the specific state/ region.

Property	Value
Property Name	Regional Jurisdictional Netting
Keyword	Netting
UD Field	ALL
Valid Entry	Yes or No
Default	No when blank
Example	Netting: Yes

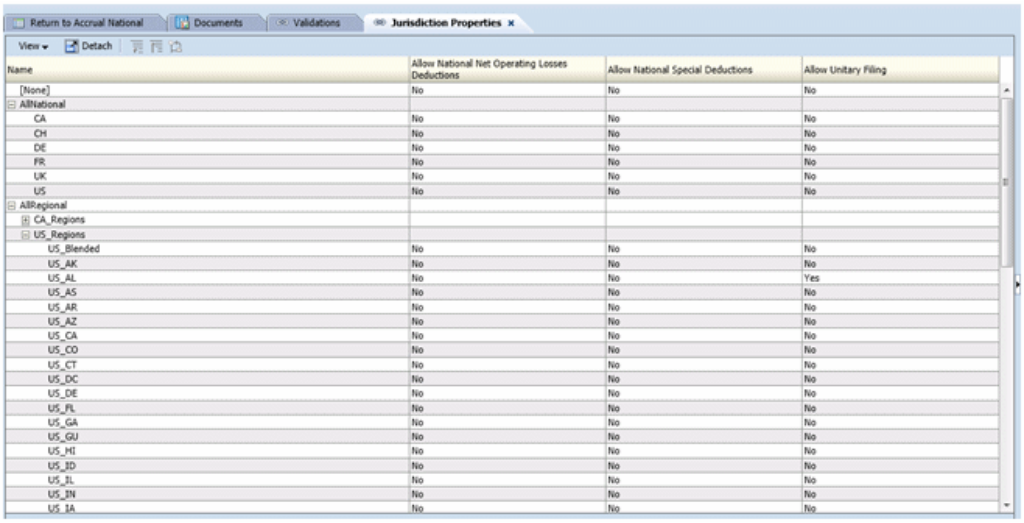
Property	Value
Description	This property is used to calculate the Classifications (Asset/Liability) at a parent Entity Level, such as Consolidated Group level or Country level. Use this setting only at the Regional level of the Jurisdiction member. If the NettingReg setting is applied at the Entity level and also at the Regional Jurisdiction level, then values will be classified for the regions.

Property	Value
Property Name	Blended Tax Rate
Keyword	BlendedTaxRate
UD Field	ALL
Valid Entry	<Valid Jurisdiction member>
Default	<Not applicable> when blank
Example	BlendedTaxRate:US
Description	The BlendedTaxRate keyword is used in TARF classification where the system decides in which Jurisdiction to store the blended value, rather than storing it in each specific region. The system searches the keyword in the first occurrence of the Jurisdictional member under the AllRegional hierarchy. The value specified for the keyword should be the corresponding nation for the Jurisdiction member. For example, the “US_Blended” Jurisdiction member contains the keyword “BlendedTaxRate: US”. The system verifies that “US” is a valid nation for “US_Blended”, and the amount is stored in the Jurisdiction with the keyword entry.

Property	Value
Property Name	Inactive
Keyword	Inactive
UD Field	ALL
Valid Entry	<Any base member of the dimension>
Default	None
Example	Inactive:US
Description	This member is set on AllNational and AllRegional members. Value should be a base member under its hierarchy. You use this property to specify the Custom member of the dimension in which to store the Inactive setting. See Specifying Valid Accounts By Entity.

Viewing Jurisdiction Properties

The Application administrator must define the Jurisdiction properties in metadata as described in the previous section using the UD keywords. Users can view the properties information in the Jurisdiction Properties screen.



Name	Allow National Net Operating Losses Deductions	Allow National Special Deductions	Allow Unitary Filing
[None]	No	No	No
AllNational			
CA	No	No	No
CH	No	No	No
DE	No	No	No
FR	No	No	No
UK	No	No	No
US	No	No	No
AllRegional			
CA_Regions			
US_Regions			
US_Blended	No	No	No
US_AK	No	No	No
US_AL	No	No	Yes
US_AS	No	No	No
US_AR	No	No	No
US_AZ	No	No	No
US_CA	No	No	No
US_CO	No	No	No
US_CT	No	No	No
US_DC	No	No	No
US_DE	No	No	No
US_FL	No	No	No
US_GA	No	No	No
US_GU	No	No	No
US_HI	No	No	No
US_ID	No	No	No
US_IL	No	No	No
US_IN	No	No	No
US_IA	No	No	No

To view the Jurisdiction Properties, from the **Tax Provision** menu, select **Settings**, and then select **Jurisdiction Properties**, or select it from the **Application Tasks** list.

The Jurisdiction Properties screen automatically displays all Jurisdiction members in the AllRegional hierarchies.

For each Jurisdiction member in the row, the system displays all applicable properties defined in metadata. You can choose to display the Jurisdiction Description (default), or Jurisdiction Label, or both.

You can also rearrange the columns or suppress any columns.

The default value for each property is displayed if the UD keyword entry is not set in metadata.

This screen is view-only. You must make changes in the metadata file and reload the file into the application. You must recalculate data if there are property changes.

ReportingStandard Dimension

The ReportingStandard dimension is used to store different types of provisions to be done in the application. The tax application has a predefined set of reporting standards used in various countries. You can customize the dimension hierarchy to include additional reporting standards if needed. There are no special rules when adding ReportingStandard members. You should use standard naming conventions when possible.

Oracle does not recommend changing predefined ReportingStandard members. If needed, you can remove nonapplicable ReportingStandard members from the application. At least one reporting standard should be available for the application.

The Tax provision process can be performed for each entity at each reporting standard.

```
ReportingStandard
    |__ [None]
    |__ US_GAAP              (US GAAP Reporting Standard)
    |__ UK_GAAP              (UK GAAP Reporting Standard)
    |__ IFRS                 (IFRS Reporting Standard)
    |       |__ IFRSUnderlying   (IFRS Underlying)
    |       |__ IFRSExceptional  (IFRS Exceptional)
    |__ Regulatory           (Regulatory)
    |__ SystemMembers        (Additional hierarchies used only for valid intersection purpose)
```

ReportingStandard User-Defined Properties

Property	Value
Property Name	Classification Level
Keyword	ClassLevel
UD Field	ALL
Valid Entry	Yes or No
Default	Default for Base member: Yes Default for Parent member: No If next level of Parent is <blank>, default is N/A
Example	IFRS_Underlying: ClassLevel: No IFRS: ClassLevel: Yes
Description	To define the classification level for Deferred Tax Assets, and Deferred Tax Liabilities, set ClassLevel to No for base ReportingStandard members (for example, IFRS_Underlying and IFRS_Exceptions). Set ClassLevel to Yes at the parent member (for example, IFRS). Using this configuration, the system includes the classification settings on the ReportingStandard dimension in the classification process.

Property	Value
Property Name	IFRS
Keyword	IFRS
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	IFRSUnderlying: UD1=IFRS:Yes
Description	You use this property to enable IFRS calculations, that is, Deferred Tax Not Recognized will be enabled for input.

Property	Value
Property Name	Inactive
Keyword	Inactive
UD Field	ALL
Valid Entry	<Any base member of the dimension>
Default	None
Example	Inactive:US_GAAP
Description	You use this property to specify the member of the ReportingStandard dimension in which to store the Inactive setting. See Specifying Valid Accounts By Entity.

TaxType Dimension

This is the dimension in which to store the TaxType classification, whether the data presents National data or Regional data. This classification simplifies the calculation for applicable tax provision amounts.

This dimension is a system dimension and you should not modify it. This identifies the data as National or Regional. The dimension has two base members: National and Regional. The System Members sub-hierarchy is used to store additional parent members for valid intersection purposes.

```
TaxType
    |__ [None]
    |__ National              (National tax type)
    |__ Regional              (Regional Tax type)
    |__ SystemMembers         (Additional hierarchies used only for valid intersection purpose)
        |__ AllTaxTypes
        |__ NationalAndRegional
```

Copying Data

You can copy data from a Scenario, Year and Period to another Scenario, Year and Period. For example, during the close process, you may want to save a version of the tax provision for analytical purposes to compare further updates, or to possibly return to a previous version. You could also copy data from the Actual Scenario to the Forecast Scenario to populate a Forecast environment. You could copy data from the Actual GAAP Reporting Standard to the Stat Reporting Standard to populate those calculations.

To copy data:

1. Open the application, and select **Consolidation**, then **Data**, and then **Manage**.
2. Define the Source: Select the Scenario, Year, and Period(s).

   You can only select one Scenario and one Year at a time. You can select multiple periods.

> **Note:**
>
> Make sure that you have selected the period where tax rates are entered.

3. Define Copy Members: Select the Accounts and Entities.

   Select {[Base]} to include all members for Accounts and Entities; or using the Member Selector, you can select individual accounts and / or entities required.

> **Note:**
>
> Make sure that you have included Entity#[None] in order to copy tax automation rules and global FX rates (Entity-specific FX rates are copied based on the Entity selection).

4. Define the Destination: Select the destination Scenario, Year and Period(s).

   You can only select one Scenario and one Year at a time. You can select multiple periods.

> **Note:**
>
> Make sure that you have selected the same period(s) as defined in the source above.

5. From **Options**, select options for the copy data process:
   - **Mode**, select **Replace** to replace data in the destination scenario, or select **Merge** to overwrite data in the destination scenario.
   - **Entity Currency Data** - select to copy the data in the Entity Currency member of the Value dimension.
   - **Cell Text** - select to copy cell text data.
   - **Optional:** Select **Enable Detailed Logging** to create a log file to validate successful copy of data.
   - **View** - select **YTD** (Note: Always select YTD from the drop down list).
   - **Rates and System Data** - select to copy global FX rates and system data.
   - **Copy Derived Data** - do not select this option.
   - **Multiplier** - multiples the amount to be copied with the value that you enter. The default is 1.0.
6. Click on the **Copy Data** button on the top right corner on the page to start the copy data process.

Depending on the amount of data, after the copy process completes, a summary dialog displays with the following details:

- Copy data started and finished – date and time
- Source and Destination – Scenario / Year / Period(s)

- List of Entities and status of copy

Copying Opening Balances

To copy Opening Balances from a Source Scenario to a Destination Scenario, you must first specify the Source Scenario using the Opening Balances by Scenario custom screen.

To copy opening balances:

1. Open the **Opening Balances by Scenario** screen.

   Scenario members shown on Row headers are Destination scenarios. Scenario members shown on the drop-down lists are Source scenario members.
2. Select the destination Year in the POV.
3. Select the Scenario from the drop- down list for the destination Scenario.
4. Source Year is the prior year.
5. Source Period is the last period.

Member Lists

The Member Lists file (`TaxProv_MemberLists.lst`) provides lists of metadata members that are used in Rules, Data Entry Forms and Reports.

If additional member lists are required, Oracle strongly recommends that you:

- Use similar techniques as currently used in Oracle Hyperion Financial Management to add new lists. See "Creating Member List Files " in the *Oracle Hyperion Financial Management Administrator's Guide*.
- Note any new code added, or existing code removed or changed, in the file.

Example of Change Documentation

Existing line in Member Lists file:

```
Dim DataTypeLists(15)
```

After replacing the existing line with a new line:

```
‘ABC Company 2014-07-01 Replaced following line to add an additional
member list

‘Dim DataTypeLists(15)

Dim DataTypeLists(16)
```

The following member lists are currently available for dimensions. You should not modify or remove them.

Scenario Dimension

Scenario member for inactive

Year Dimension

Year member for inactive

Period Dimension

- Period member for inactive
- Last Period member (@POV)
- Final Period member (@POV)
- First Period member (@POV)

Value Dimension

- Entity Currency Members
- Entity Parent and Reporting Currency Members
- Entity and Reporting Currency Members

Account Dimension

- Exchange Rates
- NIBT Adjusted Accounts
- Deductible Income Tax Accounts
- Tax Losses Accounts
- Tax Credits Accounts
- Additional Current Provision Source Accounts
- Additional Current Provision Manual Accounts
- Additional Current Provision Calculated Accounts
- Entity Based Tax Apportionment (@POV)
- Entity Based Tax Apportionment CY (@POV)
- RunMetadataIntegrityCheck Only
- Entity active NIBTBA accounts (@POV)
- Entity active NIBTBR accounts (@POV)
- Entity active PermGSTotal accounts (@POV)
- Entity active TempGSTotal accounts (@POV)
- Entity active PermSTTotal accounts (@POV)
- Entity active TempSTTotal accounts (@POV)
- Entity active FUETotal accounts (@POV)
- Entity active CurrentAddtlSrcTotal accounts (@POV)
- Entity active CurrentAddtlManualTotal accounts (@POV)
- Entity active TaxAttribTotal accounts (@POV)
- Entity active VATotal accounts (@POV)
- Entity active TaxSpecialDeductions accounts (@POV)
- Entity active RPermTotal accounts (@POV)
- Entity active RPermRegionalTaxDeduction accounts (@POV)

- Entity active RTempTotal accounts (@POV)
- Entity active RTaxPostApportionmentAdj accounts (@POV)
- Entity active RCurrentAddtlSrcTotal accounts (@POV)
- Entity active RCurrentAddtlManualTotal accounts (@POV)
- Entity active RTaxAttribTotal accounts (@POV)
- Entity active RVATotal accounts (@POV)
- Entity active EquityBATotal accounts (@POV)
- Entity active EquityTempTotal accounts (@POV)
- Entity active EquityPermTotal accounts (@POV)
- Entity active EquityAddtlTotal accounts (@POV)
- Entity active AdditionalDiscreteTotal accounts (@POV)
- Entity active TempGSTotalTR accounts (@POV)
- Entity active TempSTTotalTR accounts (@POV)
- Entity active EquityTempTotalTR accounts (@POV)
- Entity active VATotalTR accounts (@POV)
- Entity active RTempTotalTR accounts (@POV)
- Entity active RVATotalTR accounts (@POV)

Entity Dimension

Legal Entities

RollForward Dimension

- Current Provision Columns
- Entity Currency Members (@POV)
- Parent and Reporting Currency Members (@POV)
- Tax Automation list

Jurisdiction Dimension

- Entity Based Domicile (@POV)
- Entity Based Region Parent (@POV)
- Entity Based Valid Regions (@POV)
- Jurisdiction national member for inactive
- Jurisdiction regional member for inactive
- Entity Currency Members (@POV)
- Parent and Reporting Currency Members (@POV)

ReportingStandard Dimension

Reporting Standard member for inactive

TaxType Dimension

- Entity Based Regional (@POV)
- Entity Based National And Regional (@POV)
- Entity Based National or National And Regional (@POV)

Member list for Account Properties

- TaxTempProperties
- TaxPermProperties

Scenario Lists

Scenario member for inactive

This member list returns the Scenario member defined to store inactive accounts per entity.

Year Lists

Year member for inactive

This member list returns the Year member defined to store inactive accounts per entity.

Account Lists

The Oracle Hyperion Tax Provision application contains the following account member lists. Most lists are referenced in either data entry forms or financial reports.

Exchange Rates List

This member list returns the following exchange rate accounts. These are base members of the CurrencyRates account hierarchy.

- Opening Rate
- Closing Rate
- Average Rate

NIBT Adjusted List

This member list returns the hierarchy list of the member of the “A#NIBTAdjusted” parent account with the parent member listed after rather than before the child members. This list returns the members in the following order:

- NIBT (Net Income Before Tax from source data)
- NIBTBA1 (Book adjustment 1—Created if book adjustment is needed)
- NIBTBA2 (Book adjustment 2—Created if book adjustment is needed)
- NIBTBA3 (Book adjustment 3—Created if book adjustment is needed)
- NIBTBA (Total Book adjustment to NIBT)

- NIBTBR1 (Book reclass 1—Created if book reclassification is needed)
- NIBTBR2 (Book reclass 2—Created if book reclassification is needed)
- NIBTBR3 (Book reclass 3—Created if book reclassification is needed)
- NIBTBR (Total Book reclass to NIBT)
- NIBTAdjusted (Net Income Before Tax after all the book adjustment and reclass)

Deductible Income Tax Accounts List

This member list returns the hierarchy list of the member of the “A#DeductIncTaxTotal” parent account with the parent member listed after rather than before the child members. This list returns the members in the following order:

- DeductIncTaxReg (Regional Income Tax deductible)
- DeductIncTaxOther (Other deductible tax)
- DeductIncTaxTotal (Total Deductible Income Tax)

Tax Losses Accounts List

This member list returns the hierarchy list of the member of the “A#TaxLossesTotal” parent account with the parent member listed after rather than before the child members. This list returns the members in the following order:

- TaxLossesCY (National NOL—current year)
- TaxLossesCFS (National NOL—Carryforward system)
- TaxLossesTotal (Total NOLs—Net Operating Losses)

Tax Credits Accounts List

This member list returns the hierarchy list of the member of the “A#TaxCreditTotal” parent account with the parent member listed after rather than before the child members. This list returns the members in the following order:

- TaxCredit0001 (Tax Credit 1—Created by administrator for tax credit detail)
- TaxCredit0002 (Tax Credit 2—Created by administrator for tax credit detail)
- TaxCredit0003 (Tax Credit 3—Created by administrator for tax credit detail)
- TaxCreditTotal (Total Tax Credits)

Additional Current Provision Source Accounts list

This member list returns the hierarchy list of the member of the “A#CurrentAddtlSrcTotal” parent account with the parent member listed after rather than before the child members. This list returns the members in the following order:

- CurrentAddtlSrc001 (Additional current provision 1—Created if needed)
- CurrentAddtlSrc002 (Additional current provision 2—Created if needed)
- CurrentAddtlSrc003 (Additional current provision 3—Created if needed)
- CurrentAddtlSrcTotal (Total Additional Current Provision - source)

Additional Current Provision Manual Accounts list

This member list returns the hierarchy list of the member of the "A#CurrentAddtlManualTotal" parent account with the parent member following the children rather than before the children. This list returns the members in the following order:

- CurrentAddtlManual001 (Additional manual provision 1—Created if needed)
- CurrentAddtlManual002 (Additional manual provision 2—Created if needed)
- CurrentAddtlManual003 (Additional manual provision 3—Created if needed)
- CurrentAddtlSrcTotal (Total Additional Current Provision—Manual)

Additional Current Provision Calculated Accounts list

This member list returns the hierarchy list of the member of the "A#CurrentAddtlCalcTotal" parent account with the parent member listed after rather than before the child members. This list returns the members in the following order:

- CurrentAddtlCalcRTA (Return-to-Accrual Current Tax Expense)
- CurrentAddtlCalcSFAS123RRTA (SFAS123R Current Tax Expense RTA Adj)
- CurrentAddtlCalcSFAS123RProv (SFAS123R Current Tax Expense Prov Adj)
- CurrentAddtlCalcTotal (Additional Current Provision – Calculated)

Temporary Account Properties list

This member list returns the accounts for the Temporary Properties specification:

- TempSTTotal (Temporary Difference—Statutory to Tax)
- TempGSTotal (Temporary Difference—GAAP to Statutory)
- TaxCreditTotal (Total Tax Credits)
- TaxAttribTotal (Total Tax Attributes)
- RTempTotal (Total Regional Temporary Differences)
- RTaxCreditTotal (Total Regional Tax Credits)
- RTaxAttribTotal (Total Regional Tax Attributes)
- VATotal (Total Valuation Allowance)
- VAAllocTotal (Total Valuation Allowance Allocation)
- RVATotal (Total Regional Valuation Allowance)
- TaxLossesTotal (Total Tax Losses)
- RTaxLossesTotal (Total Regional Tax Losses)

Permanent Account Properties list

This member list returns the accounts for the Permanent Properties specification:

- NIBTBA (Book Adjustments to NIBT)
- NIBTBR (Book Reclassification to NIBT)
- PermSTTotal (Permanent Difference—Statutory to Tax)

- PermGSTotal (Permanent Difference—GAAP to Statutory)
- RPermTotal (Total Regional Permanent Differences)
- TaxCreditTotal (Total Tax Credits)
- TaxAttribTotal (Total Tax Attributes)
- CurrentAddtlSrcTotal (Total Additional Current Provision—Source)
- CurrentAddtlManualTotal (Total Additional Current Provision—Manual)
- CurrentAddtlCalcTotal (Total Additional Current Provision—Calculated)
- RTaxCreditTotal (Total Regional Tax Credits)
- RTaxAttribTotal (Total Regional Tax Attributes)

Entity-Based Tax Apportionment (@POV)

This POV Dynamic list returns different results based on the current entity in the POV.

For the current entity in the POV, the system retrieves the Domicile information for the entity. Based on the Nation code retrieved for the entity, the system checks if this nation requires any regional tax by checking to see if the "<Entity_Regions" member is a valid member of the Jurisdiction dimension. If the nation has regions, then the system includes both the Regional Tax apportionment opening balance and the current period balance account in the list. This member list checks for the Domicile code from the UD field of the entity. If the entity's nation also has a Regional tax provision, then the "A#TaxApportionmentRegPY" and "A#TaxApportionmentRegCY" accounts are included in the list.

If the entity's nation does not require Regional tax provision, the member list returns nothing.

Entity-Based Tax Apportionment CY (@POV)

This member list checks for the Domicile code from the UD field of the entity. If the entity's nation also has a Regional tax provision, then the "A#TaxApportionmentRegCY" account for the current period's apportionment rate is included in the list.

If the entity's nation does not require Regional tax provision, then the member list returns nothing.

Entity active NIBTBA accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of NIBTBA accounts including intermediate parent members if any.

Entity active NIBTBR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of NIBTBR accounts including intermediate parent members if any.

Entity active PermGSTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of PermGSTotal accounts including intermediate parent members if any.

Entity active TempGSTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of TempGSTotal accounts including intermediate parent members if any.

Entity active TempSTTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of TempSTTotal accounts including intermediate parent members if any.

Entity active CurrentAddtlSrcTotal accounts (@POV

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of CurrentAddtlSrcTotal accounts including intermediate parent members if any.

Entity active CurrentAddtlManualTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of CurrentAddtlManualTotal accounts including intermediate parent members if any.

Entity active TaxAttribTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of TaxAttribTotal accounts including intermediate parent members if any.

Entity active VATotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of VATotal accounts including intermediate parent members if any.

Entity active TaxSpecialDeductions accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of TaxSpecialDeductions accounts including intermediate parent members if any.

Entity active RPermTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RPermTotal accounts including intermediate parent members if any.

Entity active RPermRegionalTaxDeduction accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RPermRegionalTaxDeduction accounts including intermediate parent members if any.

Entity active RTempTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RTempTotal accounts including intermediate parent members if any.

Entity active RTaxPostApportionmentAdj accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RTaxPostApportionmentAdj accounts including intermediate parent members if any.

Entity active RCurrentAddtlSrcTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RCurrentAddtlSrcTotal accounts including intermediate parent members if any.

Entity active RCurrentAddtlManualTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RCurrentAddtlManualTotal accounts including intermediate parent members if any.

Entity active RTaxAttribTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RTaxAttribTotal accounts including intermediate parent members if any.

Entity active RVATotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RVATotal accounts including intermediate parent members if any.

Entity active EquityBATotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of EquityBATotal accounts including intermediate parent members if any.

Entity active EquityTempTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of EquityTempTotal accounts including intermediate parent members if any.

Entity active EquityPermTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of EquityPermTotal accounts including intermediate parent members if any.

Entity active EquityAddtlTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of EquityAddtlTotal accounts including intermediate parent members if any.

Entity active AdditionalDiscreteTotal accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of AdditionalDiscreteTotal accounts including intermediate parent members if any.

Entity active TempGSTotalTR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of TempGSTotalTR accounts including intermediate parent members if any.

Entity active TempSTTotalTR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of TempSTTotalTR accounts including intermediate parent members if any.

Entity active EquityTempTotalTR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of EquityTempTotalTR accounts including intermediate parent members if any.

Entity active VATotalTR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of VATotalTR accounts including intermediate parent members if any.

Entity active RTempTotalTR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RTempTotalTR accounts including intermediate parent members if any.

Entity active RVATotalTR accounts (@POV)

This is a POV Dynamic list. Depending on the Scenario, Year and Period selected in the POV, the system retrieves the active members of RVATotalTR accounts including intermediate parent members if any.

Period Lists

The Oracle Hyperion Tax Provision application contains the following Period list. Most lists are referenced in either data entry forms or financial reports.

Period to Current Period (@POV)

This is a POV Dynamic list. Depending on the period selected in the POV, the system returns all the periods of the same frequency up to the current period in the POV.

Period member for inactive

This member list returns the period member defined to store inactive accounts per entity.

Last Period member (@POV)

This is a POV Dynamic list. Depending on the Scenario selected in the POV and its default frequency, the system returns the monthly or quarterly period member used for posting the Return to Accrual (RTA) adjustment as part of the “True-Up” process.

Final Period member (@POV)

This is a POV Dynamic list. Depending on the Scenario selected in the POV and its default frequency, the system returns the monthly or quarterly period member used for current year adjustment.

Currency Lists

The Oracle Hyperion Tax Provision application contains the following Currency lists. Most lists are referenced in either data entry forms or financial reports.

Application Currency List

This member list returns the application currency of the application. In the sample tax application, the system returns the following application currency: USD.

Exchange Rate Currencies List

This member list returns the currencies defined in the application to be used for entering currency exchange rate information:

- USD
- EUR
- CAD
- XXX

Entity Currency Members

This member list returns the following currency members:

- <Entity Currency>
- <Entity Curr Adjs>
- <Entity Curr Total>

Entity Parent and Reporting Currency Members

This member list returns the following currency members:

- <Entity Currency>
- <Parent Currency>
- Application Currency

Entity and Reporting Currency Members

This member list returns the following currency members:

- <Entity Currency>
- Application Currency

Intercompany Partner (ICP) Lists

The Oracle Hyperion Tax Provision application contains the following ICP lists. Most lists are referenced in either data entry forms or financial reports.

Legal Entities List

This member list returns the legal entities defined in the application. These are base entities excluding the entity [None]. The entities are returned in an ascending order. The members are used for the ICP dimension for enumerating the legal entities in sorted order.

Example

- LE101
- LE102
- LE103

Jurisdiction Lists

The Oracle Hyperion Tax Provision application contains the following Jurisdiction lists. Most lists are referenced in either data entry forms or financial reports.

Entity-Based Domicile (@POV)

This is a POV Dynamic list. It returns members depending on the Entity selected in the POV. Based on the entity selected, the system returns the Jurisdiction member specified in the Entity's domicile keyword.

For example, entity LE101 has a domicile code US, and the Jurisdiction member US is returned.

Entity-Based Region Parent (@POV)

This is a POV Dynamic list. Based on the entity selected in the POV, the system returns the parent member of Regional Jurisdictions of the entity's domicile country.

For example, entity LE101 has a domicile code US. The US has valid regions. The system returns the parent member of the Regional Jurisdictions, which is US_Regions.

If the entity's domicile country does not have a regional tax, then nothing is returned.

Entity-Based Valid Regions (@POV)

This is a POV Dynamic list. It returns members depending on the Entity selected in the POV. Based on the entity selected, the system returns all the Regional Jurisdiction members of the entity's domicile country.

For example, entity LE101 has a domicile code US. The US has the following valid regions. The system returns the valid regions for the POV entity:

- AK
- AL
- AS
- AR
- AZ
- CA
- CO
- CT
- XX

If the entity's domicile country does not have a regional tax, then no regional members are returned.

Jurisdiction national member for inactive

This member list returns the Jurisdiction national member defined to store inactive accounts per entity.

Jurisdiction regional member for inactive

This member list returns the Jurisdiction regional member defined to store inactive accounts per entity.

RollForward Lists

The Oracle Hyperion Tax Provision application contains the following RollForward lists. Most lists are referenced in either data entry forms or financial reports.

Current Provision Column List

This member list returns the following RollForward activity members in the current provision. These members are the base members of "CY".

- CYSys
- CYSysReversal
- CYAdj
- CyAdjReversal

Tax Automation List

This member list returns the RollForward members from the ClosingPlusTaxEquity hierarchy where the TaxAutomation UD is set to Yes.

TaxType Lists

The Oracle Hyperion Tax Provision application contains the following TaxType lists. Most lists are referenced in either data entry forms or financial reports.

Entity Based Regional (@POV)

This is a POV Dynamic List. The system returns a different TaxType member depending on the entity selected in the POV. For the entity selected in POV, the system checks the entity's UD field for the Domicile code to see if Regional provision is valid for the entity.

If Regional is valid for the entity, then the system returns the TaxType member Regional.

If Regional is not valid for the entity, then the system returns an empty list.

Entity Based National and Regional (@POV)

This is a POV Dynamic list. The system returns different TaxType members depending on the entity selected in the POV. For the entity selected in POV, the system checks the entity's UD field for the Domicile code to see if regional provision is valid for the entity.

If Regional is valid for the entity, then the system returns the TaxType members National and Regional.

If Regional is not valid for the entity, then the system returns an empty list.

Entity Based National or National and Regional (@POV)

This is a POV Dynamic list. The system returns different TaxType members depending on the entity selected in the POV. For the entity selected in POV, the system checks the entity's UD field for the Domicile code to see if regional provision is valid for the entity.

If Regional is valid for the entity, then the system returns the TaxType members National and Regional.

If Regional is not valid for the entity, then the system returns TaxType member National.

ReportingStandard Lists

Reporting Standard member for inactive

This member list returns the ReportingStandard member defined to store inactive accounts per entity.

Rules

The Rules file provides Calculation, Translation, and Consolidation logic. Standard calculations and logic have been provided based on expectations of tax requirements. No special Consolidation logic is used as part of the sample tax application; therefore, default consolidation logic is applied, or translation logic as well.

If you make changes to the Rules file, Oracle recommends that you document the changes in the file so you can easily identify and duplicate the changes if an updated Oracle Hyperion Tax Provision Rules file is issued. To change a line in the file, copy the line, comment out the original, change the copy, and precede the change with a left-justified comment:

Example

```
‘ABC Company 2014-07-01 Replaced following one line to deactivate a rule

‘Const RUN_RULE_CASHFLOW_COPY = TRUE

Const RUN_RULE_CASHFLOW_COPY = TRUE
```

If you add rules to the Rules file, Oracle recommends that you create the new code in a separate subroutine at the end of the Rules file and note the call to the new subroutine with a comment.

Example

```
‘ABC Company 2014-07-01 Added following one line to call new rule

Call CalculateStatisticsABCCompany
```

As updated standard Tax Provision Rules files are issued, you can use a file-compare utility to identify new code in the newly issued file and the additional code in the client file.

The Rules file contains configuration and debug settings that should be reviewed during implementation. Debugging is turned off by default. You can modify the Debug setting in rules if needed.

Calculation Rules

The Sub Calculate rule section is the core of the tax calculations. It consists of many subroutines to perform various calculations. For example, the system starts by pulling data from prior year balances as the opening balances for the current year. The system automatically reconciles between Trial Balance data and Book data to ensure that the correct starting point for tax provisioning is the adjusted Trial Balance total. It then runs the tax automation process to set up data in the permanent and temporary difference accounts, as well as other tax accounts. The system calculates tax losses and credits for national provision. It also calculates Return to Accrual adjustments and other adjustments. The appropriate tax rate is applied to each account to calculate the tax expense for the period.

Tax calculations are performed at the parent Entity level only if the entity has the TaxCalc user-defined property set to Yes. Otherwise, tax calculations will not be performed.

The following calculations will be performed for all entities if the accounts are valid for data entry.

- Calculate Opening Balances
- Calculate RTA for Temporary Difference accounts
- Calculate Auto Adjustments
- Calculate Automation values
- Calculate Tax Losses and Credits (by expiration year)

The following calculations will be performed for entities where tax calculation is enabled for both the parent and base entity.

- Core tax calculations

- TARF calculations
- Validations
- FIN18 calculations

The following table shows valid accounts for entities. When the account is valid, it is considered for calculations.

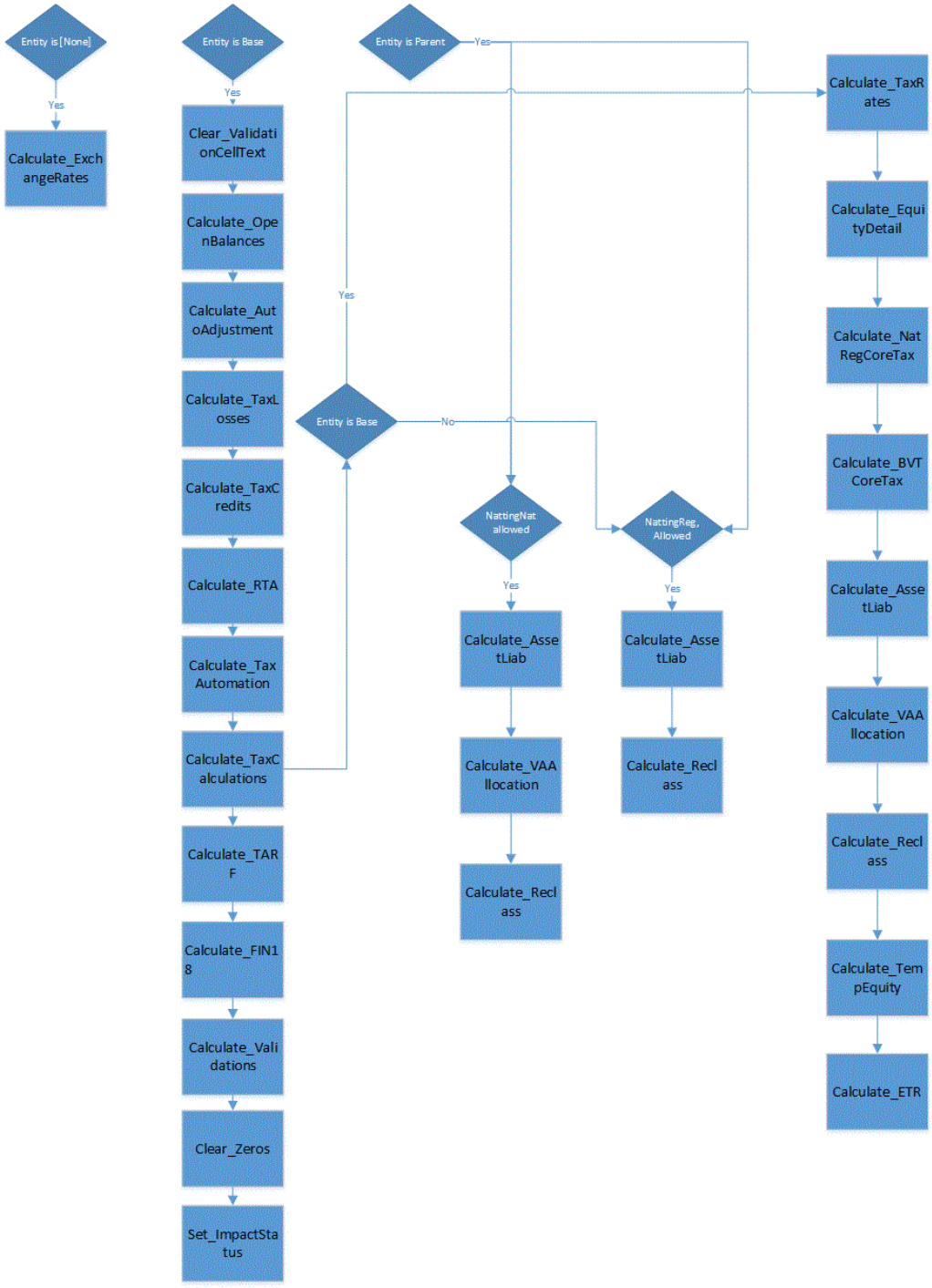
Account	Parent Entity	Base Entity
Account has a group assigned	No Groups assigned to entity - No Group assigned to entity: • Group Match - Yes • Group does not match - No	No Groups assigned to entity - Valid Group assigned to entity: • Group Match - Valid • Group does not match: – Not valid, if the group is found in any of its ancestry chain – Valid, if the group is not found in any of its ancestry chain
Account has no group assigned	No	Yes

Each subroutine performs specific calculations as part of the tax provision process.

The following subroutines are called within Sub Calculate.

Sub Calculate

- Call Calculate_ExchangeRates
- Call Clear_ValidationCellText
- Call Calculate_OpenBalances
- Call Calculate_AutoAdjustment
- Call Calculate_TaxLossesNational
- Call Calculate_TaxCreditsNational
- Call Calculate_RTA
- Call Calculate_TaxAutomation
- Call Calculate_TaxCalculations
  - Call Calculate_NatRegcoreTax
  - Call Calculate_AssetLiab
  - Call Calculate_VAAllocation
  - Call Calculate_Reclass
  - Call Calculate_TempEquity
  - Call Calculate_ETR
- Call Calculate_TARF
- Call Calculate_Validations
- Call Clear_Zeros
- Call Set_ImpactStatus



Additional details for each subroutine:

- **Sub Calculate ActiveRegion**

  Determine if region is active if at least one of the three regional tax rates is entered.

- **Sub Calculate_AssetLiab**

Determine whether deferred tax is Asset or Liability.

Determine whether deferred tax is Current or Non-Current.

- **Sub Calculate_AutoAdjustments**

  Calculate Auto Adjustments to reconcile between Book and Trial Balance data.

- **Sub Calculate_BlendedTaxApportionment**

  Calculate blended tax apportionment for the blended region.

  Set blended tax apportionment at 100% if no regional apportionment is entered.

- **Sub Calculate_BVTCoreTax**

  Perform tax calculations for BVT accounts.

  Flow of BVT core tax calculations:

  – If there is no linked account specified for the BVT account, then tax calculations are not performed.

  – Current BVT account should be valid for AllBVTTax DataCategory member and BVTTaxCalc RollForward member.

  – If the linked account is tax effected, no tax rate is applied.

  – If there is no override tax rate specified for the linked account, then the Current/NonCurrent closing tax rate (based on the linked account) is applied, and if no closing rate is specified, it is skipped.

  – NBR is calculated based on the linked account property. If the linked account has NBR - Yes, then NBR is calculated; otherwise, NBR is skipped.

  – Calculations are translated at the closing rate.

- **Sub Calculate_ExchangeRates**

  Obtain Opening Exchange Rates from prior year's closing rates.

  Set up the Exchange Rates to use for translation.

  Sub Calculate_Exchange Rates runs from Sub Calculate.

- **Sub Calculate_ETR**

  Compute the Statutory, Regional, and Consolidated Effective Tax Rate.

  Set blended tax apportionment at 100% if no regional apportionment is entered.

- **Sub Calculate_OpeningBalances**

  Calculate Opening Balances for Trial Balance/Book/Tax data.

  Opening balances are retrieved from prior year's closing balances.

  Opening balances for the current Scenario / Year / Period Closing balances are pulled from different Scenario, Year and Period by satisfying the below conditions.

  – If there is no dynamic Scenario specified using the Opening Balances custom screen, then the Scenario member specified in the UD property("SrcSc") will be considered. If there is no member specified in the UD property, then the current Scenario member will be used.

  – If there is no source Year specified in the UD property("SrcYr"), then the prior Year will be used.

  – If there is no source Period specified in the UD property ("SrcP"), then the last Period(P12) will be used.

After populating the Opening Balances for the current scenario, the appropriate dependent future scenarios status will be impacted.

Sub Calculate_OpenBalances runs from Sub Calculate.

- **Sub Calculate_NatRegCoreTax**

  Calculate National tax expense.

  Calculate rate changes from opening.

  Calculate rate changes from current period.

  Perform equity reversal.

  Perform re-class to equity movement.

  Calculate regional tax.

  NBR calculation.

  Calculate Opening rate change on NBR.

  Calculate regional taxes as deduction for national provision.

- **Sub Calculate_Reclass**

  Calculate RollForward reclassification for assets and liabilities.

- **Sub Calculate_TaxAutomation**

  Calculate Tax Automation.

- **Sub Calculate_TARF**

  Book accounts have to enter into National Jurisdiction, but for TARF rule, read from National and write to Regional US_Blended.

  Perform Tax Account RollForward calculations.

- **Sub Calculate_TaxCreditsNational**

  Calculate Tax Credits for National provision.

- **Sub Calculate_TaxLossesNational**

  Calculate Tax Losses for National provision.

- **Sub Calculate_TempEquity**

  Calculate temp equity accounts in TBBS.

- **Sub Calculate_VAAllocation**

  Calculate Valuation Allowance allocation.

- **Sub Calculate_Validations**

  Calculate following validations:

  - Validate that TaxLossCFS at CYAdj is positive.
  - Validate that TaxLossesTotal at Closing equals TaxLosses/CreditTotal at TaxLossCreditTotal.
  - Validate that CurrentTaxExpense at CY minus NDefTaxTotal at CYTotal equals to SETRTaxEffect.
  - Validate that RCurrentTaxExpense at CY minus RDefTaxTotal at CYTotal equals to RETRTotal at RETRTaxEffec.

  - Validate that CurrentTaxExpense at CY minus NDefTaxTotal at CYTotal plus RCurrentTaxExpense at CY plus RDefTaxTotal at CYTotal equals CETRTotal at CETRTaxEffect.

- **Sub Clear_ValidationCellText**

  Clear all validation cell text entries written from the previous validation process.

- **Sub Clear_FXApport**

  Clear generated FXCY of Apportionment.

- **Sub Clear_Zeros**

  Clear all zero data entries.

- **Sub Set_ImpactStatus**

  Set Impact status for future periods across years when changes are made in the last period prior year.

Placeholders for Pre and Post Custom Code Execution

The following subroutines can be used to write pre- and post logic during specific tax calculations.

- **Pre_OpenBalances()**

  Calculate_OpenBalances

  Post_OpenBalances()

- **Pre_RTA()**

  Calculate_RTA

  Post_RTA()

- **Pre_Taxautomation()**

  Calculate_TaxAutomation(False,False)

  Post_Taxautomation()

- **Pre_TaxCalculations()**

  Calculate_TaxCalculations(False,False)

  Post_TaxCalculations()

- **Pre_TARF()**

  Calculate_TARF

  Post_TARF()

- **Pre_FIN18()**

  Calculate_Fin18

  Post_FIN18()

- **Pre_Validations()**

  Calculate_Validations

  Post_Validations()

Placeholder for Post Custom Code Execution

The following subroutine can be used to write post logic during currency translations.

Translate_Custom ()

You can add the custom code in the predefined subroutines for pre/post processing data before the specified calculation segment.

OnDemand Rules

OnDemand rules are administrator-defined rules that enable users to run them at any time in data forms.

The rules are regular subroutines with the name prefixed with the “OnDemand_” keyword (for example, OnDemand_TaxAutomation). They are defined as part of the data form definition, which enables users to run the calculations in the specified form without having to run the entire sub-calculate process.

The OnDemand rules process performs its own HS.Clear procedure for the required cells, because it does not use the normal routine in which the system automatically clears the data cells that are set as “IsCalculate”.

You can execute OnDemand rules for a selected entity, or for all entities defined in the data form. OnDemand rules are not run for locked cells.

After the system runs OnDemand Rules, the calculation status remains Changed or Impacted. Calculation status is only updated to OK status after the Sub Calculate process is performed.

The OnDemand rules are available from data forms, and also from the Tax Administration Custom Screen. The process for running the rules is the same, however the Tax Administration Custom Screen enables you to run all the rules from a central place. See Viewing Tax Administration Properties.

Table 3-8 Available OnDemand Rules

Rule Name	Description	Available Data Form/Custom Screens
OnDemand_CopyPeriodicData	Copies Periodic data for a selected period to the YTD cell, then sets the data in the selected period to zero. Used for these accounts: • TARF Payments and Refunds • Acquisitions (pretax_input, tax_input) • Rate changes account (RCAcqNP) You specify the entities for which this rule should be run. An administrator with access to the entire entity hierarchy can run the rule for all entities. See Copying Periodic Data.	Data Forms: • TAR • TAR Combined • TAR National • TAR Regional • TAR - IFRS • Temporary Differences Custom Screen: Tax Administration Custom Screen

Table 3-8 (Cont.) Available OnDemand Rules

Rule Name	Description	Available Data Form/Custom Screens
OnDemand_CopyNOLCreditRules	Copies NOL Credit Automation rules from the prior period.	Custom Screens: • NOL Automation Custom Screen • Tax Administration Custom Screen
OnDemand_CopyRTASettings	Copies RTA configuration from prior year to current year.	Custom Screens: • RTA Automation Custom Screen • Tax Administration Custom Screen
OnDemand_CopyTARAutomationRules	Copies TAR Automation rules from the prior period. See Mapping Data in Tax Account Rollforward Data Forms.	Custom Screens: • TAR Automation Custom Screen • Tax Administration Custom Screen
OnDemand_CopyTaxRates	Copies Tax Rates, Consolidated Tax Rate, Apportionment Rates, and Regional Rates from P12 of the prior year to P1 of the current year. You should only run this rule if the current period is P1.	Data Forms: • OverrideTaxRates • TaxRates Custom Screen: Tax Administration Custom Screen
OnDemand_CopyTaxRiskProvision	Copies Year and Jurisdiction data in Tax Risk Provision from prior period to current period. This applies only to the current period on which the rule is run.	Data Form: Sch - Tax Risk Provision Custom Screen: Tax Administration Custom Screen
OnDemand_CopyTaxRules	Automatically copies the tax rules in Tax Automation cell text from the prior period to the current period for all base entities. If run on the first period, it copies the rules from the last period of the last year. Used as part of the monthly or yearly rollover process.	Custom Screens: • Tax Administration Custom Screen • Tax Automation Custom Screen
OnDemand_CopyTLCExpirationYear	Copies the Tax Losses/Credits Expiration Year cell text from the previous year/period. You specify the Start Year and Start Period for the copy process using UD properties in the TaxLossesD account. Use a caret (^) character as a separator. For example: `StartYear:2015^StartPeriod:P06`	Data Forms: • Tax Credits • Tax Credits Regional • Tax Losses • Tax Losses Regional Custom Screen: Tax Administration Custom Screen
OnDemand_CurTaxOriginationYear	Populates the year of Origination	Data Forms: • Current Tax Payable • Current Tax Payable Regional

Table 3-8 (Cont.) Available OnDemand Rules

Rule Name	Description	Available Data Form/Custom Screens
OnDemand_TaxAutomation	Runs the Tax Automation process. See Running Tax Automation.	Data Forms: • Current Provision • Current Provision Regional • Temporary Differences • Temporary Differences Regional Custom Screens: • Tax Administration Custom Screen • Tax Automation Custom Screen
OnDemand_TaxAutomationTrace	Runs the Tax Automation process for one entity with a trace of input data and calculations written to cell text for the destination account. See Running Tax Automation.	Data Forms: • Current Provision • Current Provision Regional • Temporary Differences • Temporary Differences Regional • Tax Automation Trace • Tax Automation Trace Regional Custom Screens: • Tax Administration Custom Screen • Tax Automation Custom Screen
OnDemand_TLCOriginationYear	Writes the Tax Losses/Credits Origination Year to cell text.	Data Forms: • Tax Credits • Tax Credits Regional • Tax Losses • Tax Losses Regional Custom Screen: Tax Administration Custom Screen

Translation Rules

FX Differences

When an account is detailed by movements, FX differences are calculated in Sub Translate rules, using the direct mode.

Opening is translated at Opening Rate; all other flows are translated at Average Rate. The FX Difference is calculated as the sum of:

- FX difference on Opening = Opening * (Closing Rate – Opening Rate)
- FX difference on movements = (Closing - Opening) * (Closing Rate – Average Rate)

NIBT Override Translation

For all the base members of the NIBTAdjusted hierarchy, the system checks for the override translation rate account and the NIBT adjustment account by looking at the TrOvRate and TrOvDiffAcc user-defined properties. Using the rate account that was set for the TrOvRate property, it retrieves and applies the rate. It uses the account set

for the TrOvDiffAcc property to store the difference between the Override rate and Average rate.

CTA changes for NIBT accounts calculated with Average rate and Override rate are stored in the Perm Diff account. Changes are calculated for PreTax/Tax amounts.

Consolidation Rules

Oracle Hyperion Tax Provision uses standard consolidation logic. No special consolidation rules are required. You may choose to include additional consolidation logic if needed.

NoInput Rules

NoInput rules are included in Oracle Hyperion Tax Provision to prevent input at specific POV data cells.

Common Functions

This section lists common functions available for Oracle Hyperion Tax Provision rules.

GetUDEntry

Returns keyword-based entry from UD field. To return a single entry with no keyword, use "" as the keyword, however, only the first entry is returned. To check all three UD fields, and XBRL tags for Account, use the UDField entry of ALL.

Syntax

Parameter	Description
Dimension	Dimension name
Member	Member name for which UD property is requested
UDField	UD field, either UD1, UD2, UD3, or ALL. You can specify ALL to check the UD property in all the UD fields.
Keyword	UD Keyword
ValidateMember	If True, system checks whether the member exists
IsError	ITs return variable, which stores the error message if any errors occur.
WhereFrom	Method name from which the GetUDEntry request is made. Used for logging purposes.

Return Value

The value set for the UD keyword.

Example

```
Sales UD1: Region:US
```

To retrieve the Regional property value for the Sales account, use the following syntax:

```
UDData=GetUDEntry("Account", "Sales", "ALL", "Region", True, IsError,
"Calculate_Sub")


If Not IsError then


...


End If
```

GetDomicile

Returns the domicile set for the specified Entity.

Syntax

```
GetDomicile(EntityMember)
```

Parameter	Description
Member name	Entity dimension member

Return Value

Value assigned for domicile property for the specified Entity.

Example

```
GetDomicile("LE101")
```

GetFirstPeriod

Returns the first input period member for the specified Scenario member frequency.

Syntax

```
GetFirstPeriod(MemberFrequency)
```

Parameter	Description
MemberFrequency	Frequency

Return Value

Returns the first input period member for the specified Scenario member frequency.

Example

GetFirstPeriod("MTD")

GetPeriodList

Returns a list of periods for the specified Scenario. Period members are based on the Scenario's default frequency.

Syntax

```
GetPeriodList(ScenarioMember, ExcludeRTAPeriod)
```

Parameter	Description
Member name	Scenario dimension member
ExcludeRTAPeriod	True or False True - RTA period is not included in the returned period list. False - RTA period is included in the returned period list.

Return Value

Returns an array of Period members based on the specified Scenario member default frequency.

Example

```
GetPeriodList("Actual, True")
```

GetTTSettings

Returns True if the account is a National account, for example, National is a valid base member below the TaxTypeTopMember.

Syntax

```
GetTTSettings(MemberName, IsNational)
```

Parameter	Description
Member name	Account member name
IsNational	Return variable True - From a TaxTypeTopMember, the member for the specified account is valid for National.

Return Value

Returns True or False based on the member specified for the TaxTypeTopMember.

Example

GetTTSettings("SalesAccount"). IsNational)

IsInList

Returns True if the member is found in the specified list.

Syntax

```
IsInList(List,Member,WhereFrom)
```

Parameter	Description
List	An array of members
Member	Member for which to search in the specified list
WhereFrom	Method name from which IsInList is invoked

Return Value

Returns an array of Period members based on the specified Scenario member default frequency.

Example

IsInList(SalesList, "East", "Sub calculate")

IsTTRegional

Returns True if the account is also a Regional account (for example, Regional is a valid base member below the TaxTypeTopMember).

Syntax

```
IsTTRegional(MemberName)
```

Parameter	Description
Member name	Account member name

Return Value

Returns True, in the case of a Tax TypeTopMember for the specified account is valid for Regional.

Example

IsTTRegional("SalesAccount")

MemberExists

Checks that a member exists, for Account, Custom, Entity, Scenario, without system warning messages.

Syntax

```
MemberExists(Dimension, Member, WhereFrom)
```

Parameter	Description
Dimension	Dimension name
Member	Member name
WhereFrom	Method name from which MemberLists is invoked

Return Value

Returns True or False based on the whether the member is found in the list.

Example

```
MemberExists("Account", "SalesAccount", "Sub calculate")
```

WriteToDebugFile

Appends the specified statements into the rules debug file. This function uses the debug file path set on const WRITE_TO_FILE_PATH. If the debug file is not created, the system creates the file and writes the statements to it. The debug file name is <*Application Name*>_Rle_Debug.log.

Syntax

```
WriteToDebugFile("")
```

Return Value

Not applicable

Example

```
WriteToDebugFile("Log this statement")
```

Custom Screens

The Oracle Hyperion Tax Provision application provides custom screens to view and edit metadata and data specific to Tax Provision. These screens are available through both HFM document links and the Workspace UI.

Custom Links

The Oracle Hyperion Tax Provision application provides custom links to these customized screens. The custom linked screens provide reporting of select user-defined settings for members of various dimensions. These custom link XML files are included as part of the sample tax application installation process.

To access the custom screens, use one of these methods:

- From the **Tax Provision** menu, select **Settings**, and then select a custom screen.
- From the **Application Tasks** list, expand **Tax Provision**, and then select a custom screen.

Table 3-9 Custom Screens

Name	Description
Custom Properties	View the Custom dimension properties.
Entity Properties	View the Entity properties.
Jurisdiction Properties	View the Jurisdiction properties.
Metadata Validations	Run the Metadata Validation process for the application.
NOL Automation	Define rules to automatically defer, utilize, or expire tax losses.
Opening Balances by Scenario	Select source Scenario members from which to copy opening balances.
Perm Account Properties	View the Permanent Difference Account properties.
RTA Automation	Define rules to copy Return to Accrual adjustments from one Scenario member to another member, for one or more ReportingStandards.
TAR Automation	Add columns to the TAR and map data to the columns
Tax Administration	Perform tax administrative tasks, including rollover tasks
Tax Automation	Define the Tax Automation calculations for the Tax accounts.
Temp Account Properties	View the Temporary Difference Account properties.

Data Entry Forms

Data Entry Forms provide data entry and review capabilities. The forms provided with Oracle Hyperion Tax Provision are designed to meet common provisioning requirements, but you can create additional forms if required.

For details on developing Data Forms, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Loading Data Entry Forms

Data entry forms are included in the HFM Data Form folder of the Oracle Hyperion Tax Provision application. They are included as WDF files. You can import each data entry form separately into the application, or load the data entry forms by importing the LCM package containing the XML file.

To install the forms individually:

1. From the Document Management screen, create folders as required for organizing the reports.
2. Import each form's WDF file to the appropriate folder. No specific folder organization is required.

To install the forms as a batch:

1. From the LCM Package sub-directory, unzip the HFM_TaxProv.zip file.
2. In Oracle Hyperion Shared Services, select the LCM objects that you would like to import. For details, see the *Oracle Enterprise Performance Management System Lifecycle Management Guide*.

Standard Tax Package

As part of the Oracle Hyperion Tax Provision application, a set of preconfigured data forms is included to collect and process data for Tax Provision. These data forms enable you to enter data for predefined views, such as specific periods and accounts.

The forms are designed for you to enter all relevant data for a single data unit, such as a single legal entity of the Entity dimension. For a list of available forms, see Available Data Forms.

General Layout

As part of the data form design, the majority of the dimensions on the form that do not require changes are hidden. For example, the ICP, View, and Value dimensions are almost always hidden. The TaxType dimension is configured in the form definition and in most cases is not seen by the user. You can hide any dimension from users for simplification.

Most data forms have a layout of Accounts in the rows and RollForward members in the columns. The specific layout of the dimensions is included in each form section. See Data Form Names and Descriptions.

Linked Forms

Several data forms have links to other data forms that provide a more specific data entry view. When you access a linked form, the point of view (POV) from the parent form is carried forward into the linked form. You do not need to specify the POV for the linked forms.

Linked forms are indicated by this icon:  .

To access linked forms:

1. In a data form, select a row that contains linked forms.
2. Right-click a cell and select **Linked Form**. The linked form opens in a separate window.
3. When you finish using the linked form, you can navigate back to the main form or close the form.

Forms with OnDemand Rules

Several data forms contain OnDemand rules for you to execute at any time. Some OnDemand rules are also invoked as part of the Calculate process.

To execute OnDemand rules:

1. Select a rule.
2. Select the **Execute** icon from the toolbar, or right-click on any cell and then select the **Execute** option from the popup.

You calculate data using the Calculate and Force Calculate options.

The Calculate option is available for an entity only if the current period data for that entity has changed since the last time that you ran calculations.

The Force Calculation option is used to calculate data for a period even though data has not changed for the period, for example, where a cell uses a formula that calculates the current period value based on the previous period value. If the value for the previous period changes, you use Force Calculate to recalculate the current period value.

After OnDemand rules are executed, the calculation status of the data unit is changed and impacted. The status does not change to OK until the Sub Calculate process is run.

You can disable the Execute capability by removing the OnDemand rules specification in the Form Designer. The Calculate or Force Calculate options are always enabled.

Available Data Forms

The Standard Tax Package includes the following data forms, grouped into folders. For detailed descriptions, see Data Form Names and Descriptions.

Table 3-10 Data Forms

Data Form	Description
Folder - Current Provision	
Current Provision Regional	Current Provision Regional
Current Provision	Current Provision
Inactive Regional	Inactive Regional
Inactive	Inactive
Interim Tax Provision	Interim Tax Provision
Tax Automation Trace Regional	Tax Automation Trace Regional
Tax Automation Trace	Tax Automation Trace
Tax Credits - By Year of Expiration	Tax Credits - By Year of Expiration
Tax Credits Regional - By Year of Expiration	Tax Credits Regional - By Year of Expiration

Table 3-10 (Cont.) Data Forms

Data Form	Description
Tax Credits Regional	Tax Credits Regional
Tax Credits	Tax Credits
Tax Losses - By Year of Expiration	Tax Losses - By Year of Expiration
Tax Losses Regional - By Year of Expiration	Tax Losses Regional - By Year of Expiration
Tax Losses Regional	Tax Losses Regional
Tax Losses	Tax Losses
Folder - Deferred Tax Provision	
Deferred Tax - Details	Deferred Tax - Details
Deferred Tax - Pretax and Tax	Deferred Tax - Pretax and Tax
Deferred Tax Class - VA	Deferred Tax Class - VA
Deferred Tax Input	Deferred Tax Input
Deferred Tax Regional - Details	Deferred Tax Regional - Details
Deferred Tax Regional	Deferred Tax Regional
Deferred Tax	Deferred Tax
Temporary Differences Regional	Temporary Differences Regional
Temporary Differences	Temporary Differences
VA Allocation - VA	VA Allocation - VA
VA Allocation	VA Allocation
Folder - ETR	
Consolidated ETR	Consolidated ETR
Statutory ETR Regional	Statutory ETR Regional
Statutory ETR	Statutory ETR
Total Tax Provision Regional	Total Tax Provision Regional
Total Tax Provision	Total Tax Provision
Folder - IFRS	
Consolidated ETR - IFRS	Consolidated ETR - IFRS
Consolidated ETR Tax Rate - IFRS	Consolidated ETR Tax Rate - IFRS
Deferred Tax - IFRS- Details	Deferred Tax - IFRS- Details
Deferred Tax - IFRS	Deferred Tax - IFRS
Deferred Tax for TAR - IFRS - Details	Deferred Tax for TAR - IFRS - Details
Deferred Tax for TAR - IFRS	Deferred Tax for TAR - IFRS
Deferred Tax for TAR Reclass - IFRS	Deferred Tax for TAR Reclass - IFRS
Deferred Tax Not Recognized	Deferred Tax Not Recognized
Deferred Tax Proof Regional	Deferred Tax Proof Regional
Deferred Tax Proof	Deferred Tax Proof
Sch - Book v Tax Analysis - DTP - Regional	Sch - Book v Tax Analysis - DTP - Regional
Sch - Book v Tax Analysis - DTP	Sch - Book v Tax Analysis - DTP
Sch - Book v Tax Analysis 1	Sch - Book v Tax Analysis 1
Sch - Book v Tax Analysis 2	Sch - Book v Tax Analysis 2
Sch - Book v Tax Analysis 3 with IRE	Sch - Book v Tax Analysis 3 with IRE
Sch - Book v Tax Analysis 4	Sch - Book v Tax Analysis 4
Sch - Tax in Equity & Reserves	Sch - Tax in Equity & Reserves
Sch - Tax Risk Provision	Sch - Tax Risk Provision

Table 3-10 (Cont.) Data Forms

Data Form	Description
TAR - IFRS	TAR - IFRS
TAR - Provision & Non Provision - IFRS	TAR - Provision & Non Provision - IFRS
TAR - Summary	TAR - Summary
Tax Rates - IFRS	Tax Rates - IFRS
Temp Diff – BalSheet App – Regional	Temp Diff – BalSheet App – Regional
Temp Diff – BalSheetApp	Temp Diff – BalSheetApp
Folder - Rates	
Consolidated ETR Tax Rate	Consolidated ETR Tax Rate
CopyTaxRates	CopyTaxRates
Exchange Rates - Entity	Exchange Rates - Entity
Exchange Rates	Exchange Rates
NIBT Override Rates	NIBT Override Rates
Override Tax Rates Regional	Override Tax Rates Regional
Override Tax Rates	Override Tax Rates
Tax Rates	Tax Rates
Folder - Supplemental Schedules	
Acquisitions Regional	Acquisitions Regional
Acquisitions	Acquisitions
Copy Return to Accrual	Copy Return to Accrual
Country by Country Report	Country by Country Report
Opening Balances by Scenario	Opening Balances by Scenario
Return to Accrual Regional	Return to Accrual Regional
Return to Accrual	Return to Accrual
Sch - Balance Sheet Adjustments	Sch - Balance Sheet Adjustments
Sch - Fines & Penalties	Sch - Fines and Penalties
Tax Basis Balance Sheet	Tax Basis Balance Sheet
Validations	Validations
Folder - Tax Account RollForward	
Current Tax Payable - Regional	Current Tax Payable - Regional
Current Tax Payable	Current Tax Payable
Deferred Tax for TAR - Details	Deferred Tax for TAR - Details
Deferred Tax for TAR Reclass Regional	Deferred Tax for TAR Reclass Regional
Deferred Tax for TAR Reclass	Deferred Tax for TAR Reclass
Deferred Tax For TAR Regional - Details	Deferred Tax For TAR Regional - Details
Deferred Tax for TAR Regional	Deferred Tax for TAR Regional
Deferred Tax for TAR	Deferred Tax for TAR
TAR - Summary	TAR - Summary
TAR	Tax Account RollForward
Folder - Custom TAR	
TAR Combined	TAR Combined
TAR National	TAR National
TAR Regional	TAR Regional
Folder - Tax Account RollForward Linked Forms	

Table 3-10 (Cont.) Data Forms

Data Form	Description
TAR - Additional Provision	TAR - Additional Provision
TAR - Adjustments	TAR - Adjustments
TAR - Payments & Refunds - Regional Detail	TAR - Payments & Refunds - Regional Detail
TAR - Payments & Refunds - Regional	TAR - Payments & Refunds - Regional
TAR - Payments & Refunds	TAR - Payments & Refunds
TAR - Provision & NonProvision	TAR - Provision & NonProvision
TAR - Reclass - Regional Detail	TAR - Reclass - Regional Detail
TAR - Reclass - Regional	TAR - Reclass - Regional

Data Form Names and Descriptions

Current Provision

Form	Description
Form Name	Current Provision Regional
Description	Current Provision Regional
OnDemandRule	TaxAutomation, TaxAutomationTrace
Contains Linked Form	None
Comments	This form is used to calculate the current tax expense for Regional provision. You can execute the OnDemand rule for Tax Automation to generate the results in the Automated column. You can enter additional permanent and temporary difference adjustments, as well as other nonprovisioning amounts in the form. Additional OnDemand rules for Tax Calculations can be executed anytime. Regional apportioned tax rate is used to calculate tax expenses.

Form	Description
Form Name	Current Provision
Description	Current Provision
OnDemandRule	TaxAutomation, TaxAutomationTrace
Contains Linked Form	None
Comments	This form is used to calculate the current tax expense for National provision. You can execute the OnDemand rule for Tax Automation to generate the results in the Automated column. You can enter any additional permanent and temporary difference adjustments, as well as other nonprovisioning amounts in the form. Additional OnDemand rules for Tax Calculations can be executed anytime.

Form	Description
Form Name	Inactive Regional
Description	Inactive Regional
OnDemandRule	None
Contains Linked Form	None
Comments	This form enables you to specify the inactive accounts per entity for Regional accounts.

Form	Description
Form Name	Inactive
Description	Inactive
OnDemandRule	None
Contains Linked Form	None
Comments	This form enables you to specify the inactive accounts per entity for National accounts.

Form	Description
Form Name	Interim Tax Provision
Description	Interim Tax Provision
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to enter Current Year activity to generate the Current and Deferred Tax expense.

Form	Description
Form Name	Tax Automation Trace Regional
Description	Tax Automation Trace Regional
OnDemandRule	TaxAutomationTrace
Contains Linked Form	None
Comments	This form displays Tax Automation trace information for Regional accounts.

Form	Description
Form Name	Tax Automation Trace
Description	Tax Automation Trace
OnDemandRule	TaxAutomationTrace
Contains Linked Form	None
Comments	This form displays Tax Automation trace information for National accounts.

Form	Description
Form Name	Tax Credits - By Year of Expiration
Description	Tax Credits - By Year of Expiration
OnDemandRule	None

Form	Description
Contains Linked Form	None
Comments	This form is used to track National tax credits carried forward by expiration year.

Form	Description
Form Name	Tax Credits Regional - By Year of Expiration
Description	Tax Credits Regional - By Year of Expiration
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to track Regional tax credits carried forward by expiration year.

Form	Description
Form Name	Tax Credits Regional
Description	Tax Credits Regional
OnDemandRule	CopyTLCExpirationYear, TLCOriginationYear
Contains Linked Form	None
Comments	This form is used to track the details of Regional tax credits such as year created, utilization of credits, and year of expiration. The totals in this form must agree with the account in the temporary difference rollforward.

Form	Description
Form Name	Tax Credits
Description	Tax Credits
OnDemandRule	CopyTLCExpirationYear, TLCOriginationYear
Contains Linked Form	None
Comments	This form is used to track the details of National tax credits such as year created, utilization of credits, and year of expiration. The totals in this form must agree with the account in the temporary difference rollforward.

Form	Description
Form Name	Tax Losses - By Year of Expiration
Description	Tax Losses - By Year of Expiration
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to track National tax losses carried forward by expiration year.

Form	Description
Form Name	Tax Losses Regional - By Year of Expiration
Description	Tax Losses Regional - By Year of Expiration
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to track Regional tax losses carried forward by expiration year.

Form	Description
Form Name	Tax Losses Regional
Description	Tax Losses Regional
OnDemandRule	CopyTLCExpirationYear, TLCOriginationYear
Contains Linked Form	None
Comments	This form is used to track the details of Regional tax losses such as year created, utilization of losses, and year of expiration. The totals in this form must agree with the Current Year (CY) and Carry Forward (CFS) accounts in the temporary difference rollforward.

Form	Description
Form Name	Tax Losses
Description	Tax Losses
OnDemandRule	CopyTLCExpirationYear, TLCOriginationYear
Contains Linked Form	None
Comments	This form is used to track the details of National tax losses such as year created, utilization of losses, and year of expiration. The totals in this form must agree with the Current Year (CY) and Carry Forward (CFS) accounts in the temporary difference rollforward.

Deferred Tax Provision

Form	Description
Form Name	Deferred Tax - Details
Description	Deferred Tax - Details
OnDemandRule	None
Contains Linked Form	Deferred Tax Regional, Current Provision Regional
Comments	This form is used to roll forward the Deferred Tax National accounts including all details.

Form	Description
Form Name	Deferred Tax - Pretax and Tax
Description	Deferred Tax - Pretax and Tax

Form	Description
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to enter Current Year Deferred activity to generate the Deferred tax expense and the deferred taxes.

Form	Description
Form Name	Deferred Tax Class - VA
Description	Deferred Tax Class - VA
OnDemandRule	None
Contains Linked Form	Deferred Tax RF Regional, Current Provision Regional
Comments	This form is used to show all the Valuation Allowance classifications (Current Assets/ Liabilities, NonCurrent Assets/Liabilities) with the NDefTaxTotal hierarchy on the rows.

Form	Description
Form Name	Deferred Tax Input
Description	Deferred Tax Input
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used for data entry in Temporary Difference National accounts at the base of the NDefTaxTotal hierarchy.

Form	Description
Form Name	Deferred Tax Regional- Details
Description	Deferred Tax Regional- Details
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to track the rollforward the Deferred Tax Regional accounts including all details.

Form	Description
Form Name	Deferred Tax Regional
Description	Deferred Tax Regional
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Deferred Tax Regional accounts in a summarized view.

Form	Description
Form Name	Deferred Tax

Form	Description
Description	Deferred Tax
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Deferred Tax National accounts in a summarized view.

Form	Description
Form Name	Temporary Differences Regional
Description	Temporary Differences Regional
OnDemandRule	TaxAutomationTrace, CopyPeriodicData
Contains Linked Form	None
Comments	This form is used to enter Regional deferred activity to generate the deferred tax rollforward and deferred tax expense. It includes all activities from the beginning of the period, including the opening balances, any adjustments or reversals, deferred only expenses, and FX adjustments. You can execute the OnDemand rule for TaxAutomationTrace at any time within the form.

Form	Description
Form Name	Temporary Differences
Description	Temporary Differences
OnDemandRule	TaxAutomationTrace, CopyPeriodicData
Contains Linked Form	None
Comments	This form is used to enter current year National deferred activity to generate the deferred tax rollforward and deferred tax expense. It includes all activities from the beginning of the period, including the opening balances, any adjustments or reversals, deferred only expenses, and FX adjustments. You can execute the OnDemand rule for TaxAutomationTrace at any time within the form.

Form	Description
Form Name	VA Allocation- VA
Description	VA Allocation - VA
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to show the Valuation Allowance classification for assets based on the VA classification settings.

Form	Description
Form Name	VA Allocation
Description	VA Allocation
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to determine the allocation of Valuation reserves between gross current and noncurrent assets for US GAAP.

ETR

Form	Description
Form Name	Consolidated ETR
Description	Consolidated ETR
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to reconcile the total National and Regional tax expense and ETR. The effective tax rate is reconciled from the Consolidated Statutory tax rate that you enter.

Form	Description
Form Name	Statutory ETR Regional
Description	Statutory ETR Regional
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to reconcile the total Regional tax expense and ETR, using the Regional Statutory tax and apportionment rates where appropriate.

Form	Description
Form Name	Statutory ETR
Description	Statutory ETR
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to reconcile the total National tax expense and ETR, using the National Statutory tax rate.

Form	Description
Form Name	Total Tax Provision Regional
Description	Total Tax Provision Regional
OnDemandRule	None
Contains Linked Form	None

Form	Description
Comments	This form is used to break out the total tax by current and deferred expense and related details, using accounts from RPTTotal hierarchy.

Form	Description
Form Name	Total Tax Provision
Description	Total Tax Provision
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to break out the total tax by current and deferred expense and related details, using accounts from NTPTotal hierarchy.

IFRS

Form	Description
Form Name	Consolidated ETR - IFRS
Description	Consolidated ETR - IFRS
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to reconcile the Total National and Regional Tax Expense (for example, Current and Deferred). It is used to show the consolidated ETR rate for IFRS purposes and is calculated based on the rate entered for ConsolTaxRateNat and ConsolTaxRateReg

Form	Description
Form Name	Consolidated ETR Tax Rate - IFRS
Description	Consolidated ETR Tax Rate - IFRS
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	This input schedule is used to make changes to the consolidated tax rate that is applicable for the consolidated group. This rate is the rate used to disclose the effective rate reconciliation. It is generally the tax rate imposed by the jurisdiction where the parent is domiciled.

Form	Description
Form Name	Deferred Tax - IFRS - Details
Description	Deferred Tax - IFRS - Details
OnDemandRule	TaxAutomation
Contains Linked Form	None

Form	Description
Comments	This form is used to roll forward the Deferred Tax National accounts including all details. This form includes deferred tax not recognized in accordance with IFRS. This form is available for IFRS reporting standard only.

Form	Description
Form Name	Deferred Tax - IFRS
Description	Deferred Tax - IFRS
OnDemandRule	TaxAutomation
Contains Linked Form	None
Comments	This form is used to roll forward the Deferred Tax National accounts in a summarized view. This form includes deferred tax not recognized in accordance with IFRS. This form is available for IFRS reporting standard.

Form	Description
Form Name	Deferred Tax for TAR - IFRS - Details
Description	Deferred Tax for TAR - IFRS - Details
OnDemandRule	None
Contains Linked Form	Deferred Tax Regional, Current Provision Regional
Comments	This form is used to roll forward the deferred tax assets and liabilities by classification - current/ noncurrent including all details. This form is available for IFRS reporting standard.

Form	Description
Form Name	Deferred Tax for TAR - IFRS
Description	Deferred Tax for TAR - IFRS
OnDemandRule	None
Contains Linked Form	Deferred Tax Regional, Current Provision Regional
Comments	This form is used to roll forward the deferred tax assets and liabilities by classification - current/ noncurrent in a summarized view. This form is available for IFRS reporting standard.

Form	Description
Form Name	Deferred Tax for TAR Reclass - IFRS
Description	Deferred Tax for TAR Reclass - IFRS
OnDemandRule	TaxAutomation
Contains Linked Form	None

Form	Description
Comments	This form determines the reclassification of Asset/Liability year over year based on the classification level setting. Calculations in this form support the details in the Tax Account Rollforward. This form is available for IFRS reporting standard.

Form	Description
Form Name	Deferred Tax Not Recognized
Description	Deferred Tax Not Recognized
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used for IFRS to enter data for Deferred Tax Not Recognized amounts. To enter data in this form, you must set the ReportingStandard UD property to IFRS=Yes.

Form	Description
Form Name	Deferred Tax Proof Regional
Description	Deferred Tax Proof Regional
OnDemandRule	None
Contains Linked Form	None
Comments	The Deferred Tax Proof form and report computes the tax effect of the difference between the book and tax basis balance sheet in accordance with IFRS requirements under the Balance Sheet approach. The proof brings the Book v. Tax Rollforward together with the deferred tax calculation for the ending difference between the book and tax balance sheet. The book and tax continuities and tax pools (for example, Tax Losses, Tax Depreciation, and Tax Credits) that support the ending pre-tax book and tax differences are affected, with the difference validated to the deferred tax rollforward. The proof is also validated by the user to the general ledger after the tax provision journal entry is recorded. The proof meets the IFRS requirement that the computation of deferred tax begin with an analysis of the book and tax differences (for example, Book vs. Tax Rollforward), and the application of the applicable tax rate to determine the ending deferred tax balance. This proof is calculated for Regional jurisdictions for each period.

Form	Description
Form Name	Deferred Tax Proof
Description	Deferred Tax Proof

Form	Description
OnDemandRule	None
Contains Linked Form	None
Comments	The Deferred Tax Proof form and report computes the tax effect of the difference between the book and tax basis balance sheet in accordance with IFRS requirements under the Balance Sheet approach. The proof brings the Book v. Tax Rollforward together with the deferred tax calculation for the ending difference between the book and tax balance sheet. The book and tax continuities and tax pools (for example, Tax Losses, Tax Depreciation, and Tax Credits) that support the ending pre-tax book and tax differences are affected, with the difference validated to the deferred tax rollforward. The proof is also validated by the user to the general ledger after the tax provision journal entry is recorded. The proof meets the IFRS requirement that the computation of deferred tax begin with an analysis of the book and tax differences (for example, Book vs. Tax Rollforward), and the application of the applicable tax rate to determine the ending deferred tax balance. The proof is calculated for both National and Regional jurisdictions for each period.

Form	Description
Form Name	Sch - Book v Tax Analysis - DTP - Regional
Description	Sch - Book v Tax Analysis - DTP - Regional
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Book and Tax amounts for accounts and calculate the differences associated with them for the Deferred Tax Proof.

Form	Description
Form Name	Sch - Book v Tax Analysis - DTP
Description	Sch - Book v Tax Analysis - DTP
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Book and Tax amounts for accounts and calculate the differences associated with them for the Deferred Tax Proof.

Form	Description
Form Name	Sch - Book v Tax Analysis 1

Form	Description
Description	Sch - Book v Tax Analysis 1
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Book and Tax amounts for accounts and calculate the differences associated with them. Differences can automated into the current provision and/or the temporary difference rollforward.

Form	Description
Form Name	Sch - Book v Tax Analysis 2
Description	Sch - Book v Tax Analysis 2
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Book and Tax amounts for accounts and calculate the differences associated with them. Differences can automated into the current provision and/or the temporary difference rollforward.

Form	Description
Form Name	Sch - Book v Tax Analysis 3 with IRE
Description	Sch - Book v Tax Analysis 3 with IRE
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Book and Tax amounts for accounts and calculate the differences associated with them. Differences can automated into the current provision and/or the temporary difference rollforward. This form includes adjustments for Initial Recognition Exemptions (IRE).

Form	Description
Form Name	Sch - Book v Tax Analysis 4
Description	Sch - Book v Tax Analysis 4
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to roll forward the Book and Tax amounts for accounts and calculate the differences associated with them. Differences can automated into the current provision and/or the temporary difference rollforward.

Form	Description
Form Name	Sch - Tax in Equity & Reserves
Description	Sch - Tax in Equity & Reserves

Form	Description
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to calculate the Current Provision on Equity/OCI items. This data can be automated in Tax Automation to populate the Temporary Difference RollForward in the EquitySys RollForward.

Form	Description
Form Name	Sch - Tax Risk Provision
Description	Sch - Tax Risk Provision
OnDemandRule	CopyTaxRiskProvisionData
Contains Linked Form	None
Comments	This form is used to calculate the rollforward of Tax Contingency amounts. This data can be automated through Tax Automation to the Current Provision and Temporary Difference RollForward.

Form	Description
Form Name	TAR - IFRS
Description	TAR - IFRS
OnDemandRule	CopyPeriodicData
Contains Linked Form	TAR - Payments & Refunds - Regional; TAR - Reclass - Regional
Comments	This form is used to identify the difference between the Book data from the source system and the balance calculated by the tax provision. The difference is used for posting a Tax Journal Entry in the source system to reflect the balance of the Tax accounts as calculated by the tax provision process. In some cases, the Tax Journal Entry is booked in the source systems at a consolidated level of detail and in other cases, the Tax Journal Entry is booked at the individual legal entity. The information to be used for posting the Tax Journal Entry is calculated from the Tax Account RollForward process. In the data entry form, the National and Regional balances are displayed in the columns. However, if the selected entity does not have valid regions, the regional columns are hidden. There are two linked forms to be invoked from this summary form. Each linked form provides the additional data entry details.

Form	Description
Form Name	TAR - Provision & NonProvision - IFRS

Form	Description
Description	TAR - Provision & NonProvision - IFRS
OnDemandRule	None
Contains Linked Form	TAR - Payments & Refunds, TARF_Reclass
Comments	You can view the details of the Current and Deferred provision, as well as the Nonprovision details for National and Regional in this form.

Form	Description
Form Name	TAR - Summary - IFRS
Description	TAR - Summary - IFRS
OnDemandRule	CopyPeriodicData
Contains Linked Form	TAR - Payments & Refunds, TAR - Provision & Non Provision - IFRS, TAR - Additional Provision, TAR - Adjustments
Comments	This form has a similar layout as the TAR form. It serves the same purpose as the TAR form but in a summarized level. If the entity selected does not have valid regions, the regional columns are hidden. To view the additional details, you can invoke the corresponding linked form for each account. There are four linked forms to be invoked from this summary form. Each linked form provides the additional data entry details.

Form	Description
Form Name	Tax Rates - IFRS
Description	Tax Rates - IFRS
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	This form is used to enter all tax rates including one additional tax rate, Current Equity Tax Rate, to be used in the Sch - Tax in Equity & Reserves form.

Form	Description
Form Name	Temp Diff - BalSheetApp - Regional
Description	Temp Diff - BalSheetApp - Regional
OnDemandRule	None
Contains Linked Form	None

Form	Description
Comments	This form enables you to enter IFRS, GAAP to Stat, Stat to GAAP, and IRE adjustments. Additionally, this form has current year movements, which includes Opening balance, movements and Closing balance. The Closing balance in this schedule is validated with the Temporary Differences closing balance, and a validation message is displayed in the Validation column.

Form	Description
Form Name	Temp Diff - BalSheetApp
Description	Temp Diff - BalSheetApp
OnDemandRule	None
Contains Linked Form	None
Comments	This form enables you to enter IFRS, GAAP to Stat, Stat to GAAP, and IRE adjustments. Additionally, this form has current year movements, which includes Opening balance, movements and Closing balance. The Closing balance in this schedule is validated with the Temporary Differences closing balance, and a validation message is displayed in the Validation column.

Rates

Form	Description
Form Name	Consolidated ETR Tax Rate
Description	Consolidated ETR Tax Rate
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	This form is used to enter and make changes to the Consolidated Statutory tax rate that is to be used in the consolidated effective tax rate reconciliation calculation.

Form	Description
Form Name	CopyTaxRates
Description	Copy Tax Rates
OnDemandRule	CopyTaxRates
Contains Linked Form	None

Form	Description
Comments	This form is used to copy tax rates for all entities at once from year to year. The rows contain only entities for which tax calculations are allowed, including parent entities. When you run the CopyTaxRates OnDemand rule, the rule is run for all the entities listed in the rows. Example: You can enter tax rates in one entity for all National accounts for P12. You can then use the form to copy the rates to all entities in the subsequent year.

Form	Description
Form Name	Exchange Rates
Description	Exchange Rates
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	This form enables you to enter the currency rate information for all applicable currencies in the application. Exchange Rates data is entered in Entity [None] for Global exchange rate for all entities.

Form	Description
Form Name	Exchange Rates - Entity
Description	Exchange Rates - Entity
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	This form enables you to enter the following FX rates: ClosingRate, AverageRate, TARF Payments and Refunds Rate, and NIBT Override Rate. The Entity is selectable from the POV.

Form	Description
Form Name	NIBT Override Rates
Description	NIBT Override Rates
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to enter translation rate data for each entity on an override basis.

Form	Description
Form Name	Override Tax Rates Regional
Description	Override Tax Rates Regional
OnDemandRule	CopyTaxRates
Contains Linked Form	None

Form	Description
Comments	This form is used to enter Override Tax Rates for tax accounts in the Regional deferred tax calculation in the deferred tax rollforward.

Form	Description
Form Name	Override Tax Rates
Description	Override Tax Rates
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	This form is used to enter Override Tax Rates used for tax accounts in the deferred tax calculation in the deferred tax rollforward.

Form	Description
Form Name	Tax Rates
Description	Tax Rates
OnDemandRule	CopyTaxRates
Contains Linked Form	None
Comments	Tax rates are entered per Entity using the TaxRates form. On this form, you can enter National Tax Rates, Regional Tax Rates, and Regional Apportionment rates. You can execute the OnDemand rule to calculate tax rates and copy opening rates from the prior year.

Supplemental Schedules

Form	Description
Form Name	Acquisitions Regional
Description	Acquisitions Regional
OnDemandRule	CopyPeriodicData
Contains Linked Form	None
Comments	This form is used to enter the Regional deferred tax adjustments that result from acquisitions and mergers. It is used for entering current period temporary differences, deferred tax, and tax rate change adjustments that may be necessary in accordance with purchase accounting rules.

Form	Description
Form Name	Acquisitions
Description	Acquisitions
OnDemandRule	CopyPeriodicData
Contains Linked Form	None

Form	Description
Comments	This form is used to enter the National deferred tax adjustments that result from acquisitions and mergers. It is used for entering current period temporary differences, deferred tax, and tax rate change adjustments that may be necessary in accordance with purchase accounting rules.

Form	Description
Form Name	Copy Return to Accrual
Description	Copy Return to Accrual
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to enter the source Scenario member and ReportingStandard members for copying RTA balances.

Form	Description
Form Name	Country by Country Report
Description	Country by Country Report
OnDemandRule	TaxAutomation, TaxAutomationTrace
Contains Linked Form	None
Comments	This form is used to collect and store the tax information on an entity and jurisdiction basis to enable you to assess tax requirements and risk by country. It includes columns for Place of Effective Management and Principal Business Activity. This data is also needed to satisfy OECD Tax disclosure reporting requirements. You must customize the data form to define the top level Entity, to view the consolidated data for all the Jurisdictions at the legal entity level. See the instructions included in the data form to define the top legal Entity in rows and set the row numbers accordingly.

Form	Description
Form Name	Opening Balances by Scenario
Description	Opening Balances by Scenario
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to specify the source Scenario member from which closing balances will be copied to populate the opening balances for the current Scenario. For example, you could copy the closing balances from the Actual Scenario to the opening balances of the Forecast Scenario.

Form	Description
Form Name	Return to Accrual Regional
Description	Return to Accrual Regional
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to compare last year's tax provision (P12) with last year's tax return (P13). The difference, if any, is reflected in the Regional current and deferred tax expense.

Form	Description
Form Name	Return to Accrual
Description	Return to Accrual
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to compare last year's tax provision (P12) with last year's tax return (P13). The difference, if any, is reflected in the National current and deferred tax expense.

Form	Description
Form Name	Sch - Balance Sheet Adjustments
Description	Sch - Balance Sheet Adjustments
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used as a supplemental schedule to calculate the current period activity, and to document the closing balance of the Temporary Difference based on the Book versus Tax Basis Balance Sheet. The data can be automated to the Temporary Difference RollForward to populate the ending balance of the Temporary Difference. The Balance sheet approach is another mechanism in which Tax Automation is used to calculate current year activity.

Form	Description
Form Name	Sch - Fines & Penalties
Description	Sch - Fines & Penalties
OnDemandRule	None
Contains Linked Form	None
Comments	In addition to Trial Balance import, supplemental schedules can be used to enter additional detail information. This form enables you to enter additional fines and penalties details such as the payment date, related tax year and jurisdiction information for each fine or penalty. The detail information is stored in separate cell text labels.

Form	Description
Form Name	Tax Basis Balance Sheet
Description	Tax Basis Balance Sheet
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used as input, as well as for reporting to reconcile the Book Basis Balance Sheet to the Tax Basis Balance Sheet. This process of presenting the Tax Basis Balance Sheet is to show the Deferred Tax calculation. It compares the book balance sheet (book basis) with the tax balance sheet (tax basis). The differences between the two bases are tax-effected.

Form	Description
Form Name	Validations
Description	Validations
OnDemandRule	None
Contains Linked Form	None
Comments	This form is used to ensure that the integrity of the data is valid. See Data Validation.

Tax Account RollForward

Form	Description
Form Name	Current Tax Payable Regional
Description	Current Tax Payable Regional
OnDemandRule	CurTaxOriginationYear
Contains Linked Form	None

Form	Description
Comments	This form is used to perform an analysis of the current tax payable by year to ensure that prior year provisions have been cleared by payments, refunds, and/or adjustments (for example, RTA). You use this form to enter data for Current Payable Regional detail accounts at the base of the RCurrentPayables hierarchy. The Current Year Closing balance in this form is validated with the ending balance of Current Tax Payable Regional in TAR (TARFCurrentPayable) and a validation message is displayed in the Validation column. For example: Current Payable Total Closing (RCurPayable0001,[ICP None],PayClosingBal, Jurisdictions, IFRSUnderlying, CurrentPayableTotal, Regional) should match the TARF Current Tax Payable for Regional (TARFCalculated,[ICP None],TARFTotal,Jurisdictions, IFRSUnderlying,TARFCurrentPayable,Regional)

Form	Description
Form Name	Current Tax Payable
Description	Current Tax Payable
OnDemandRule	CurTaxOriginationYear
Contains Linked Form	None
Comments	This form is used to perform an analysis of the current tax payable by year to ensure that prior year provisions have been cleared by payments, refunds, and/or adjustments) for example, RTA). You use this form to enter data for Current Payable National detail accounts at the base of the CurrentPayables hierarchy. The Current Year Closing balance in this form is validated with the ending balance of Current Tax Payable National in TAR (TARFCurrentPayable) and a validation message is displayed in the Validation column. For example: Current payable total closing (NCurPayable0001,[ICP None],PayClosingBal, Jurisdictions, IFRSUnderlying, CurrentPayableTotal, National) should match the TARF Current Tax Payable for National (TARFCalculated,[ICP None],TARFTotal,Jurisdictions, IFRSUnderlying,TARFCurrentPayable,National)

Form	Description
Form Name	Deferred Tax for TAR - Details
Description	Deferred Tax for TAR - Details
OnDemandRule	TaxAutomation
Contains Linked Form	None
Comments	This form is used to roll forward the National deferred tax assets and liabilities by classification - current/ noncurrent including all details.

Form	Description
Form Name	Deferred Tax for TAR Reclass Regional
Description	Deferred Tax for TAR Reclass Regional
OnDemandRule	TaxAutomation
Contains Linked Form	None
Comments	This form determines the reclassification of Regional asset/liability year over year based on the Classification Level setting. Calculations in this form support the details in the Tax Account Rollforward.

Form	Description
Form Name	Deferred Tax for TAR Reclass
Description	Deferred Tax for TAR Reclass
OnDemandRule	TaxAutomation
Contains Linked Form	None
Comments	This form is used to determine the reclassification amount for accounts that have switched from asset to liability and from liability to asset.

Form	Description
Form Name	Deferred Tax for TAR Regional - Details
Description	Deferred Tax for TAR Regional - Details
OnDemandRule	TaxAutomation
Contains Linked Form	None
Comments	This form is used to roll forward the Regional deferred tax assets and liabilities by classification - current/ noncurrent including all details.

Form	Description
Form Name	Deferred Tax for TAR Regional
Description	Deferred Tax For TAR Regional
OnDemandRule	TaxAutomation
Contains Linked Form	None

Form	Description
Comments	This form is used to roll forward the Regional deferred tax assets and liabilities by classification - current/ noncurrent in a summarized view.

Form	Description
Form Name	Deferred Tax for TAR
Description	Deferred Tax for TAR
OnDemandRule	TaxAutomation
Contains Linked Form	None
Comments	This form is used to roll forward the National deferred tax assets and liabilities by classification - current/ noncurrent in a summarized view.

Form	Description
Form Name	TAR - Summary
Description	TAR - Summary
OnDemandRule	CopyPeriodicData
Contains Linked Form	TAR - Payments & Refunds, TAR - Provision & Non Provision, TAR - Additional Provision, TAR - Adjustments
Comments	This form has a similar layout as the TAR form. It serves the same purpose as the TAR form but in a summarized level. If the entity selected does not have valid regions, the regional columns are hidden. To view the additional details, you can invoke the corresponding linked form for each account. There are four linked forms to be invoked from this summary form. Each linked form provides the additional data entry details.

Form	Description
Form Name	TAR
Description	TAR
OnDemandRule	CopyPeriodicData
Contains Linked Form	TAR - Payments & Refunds - Regional, TAR - Reclass - Regional

Form	Description
Comments	This form is used to identify the difference between the Book data from the source system and the balance calculated by the tax provision. The difference is used for posting a Tax Journal Entry in the source system to reflect the balance of the Tax accounts as calculated by the tax provision process. In some cases, the Tax Journal Entry is booked in the source systems at a consolidated level of detail and in other cases, the Tax Journal Entry is booked at the individual legal entity. The information to be used for posting the Tax Journal Entry is calculated from the Tax Account RollForward process. In the data entry form, the National and Regional balances are displayed in the columns. However, if the selected entity does not have valid regions, the regional columns are hidden. There are two linked forms to be invoked from this summary form. Each linked form provides the additional data entry details.

Custom TAR

Form	Description
Form Name	TAR Combined
Description	TAR Combined
OnDemandRule	CopyPeriodicData
Contains Linked Form	TAR - Payments and Refunds - Regional; TAR - Reclass - Regional
Comments	This form is used to show Domestic or Foreign members based on the entity.

Form	Description
Form Name	TAR National
Description	TAR National
OnDemandRule	CopyPeriodicData
Contains Linked Form	None
Comments	This form is used to show Domestic or Foreign members based on the entity.

Form	Description
Form Name	TAR Regional
Description	TAR Regional
OnDemandRule	CopyPeriodicData
Contains Linked Form	None
Comments	This form is used to show Domestic or Foreign members based on the entity.

Tax Account RollForward - Linked Forms

Form	Description
Form Name	TAR - Additional Provision
Description	TAR - Additional Provision
OnDemandRule	None
Contains Linked Form	TAR - Payments & Refunds, TARF_Provision & NonProvision
Comments	This form is a linked form invoked from the main TAR Summary form. You can view the additional provision details reclassified for National and Regional in this form.

Form	Description
Form Name	TAR - Adjustments
Description	TAR - Adjustments
OnDemandRule	None
Contains Linked Form	TAR - Reclass - Regional
Comments	This form is a linked form invoked from the main TAR Summary form. You can enter the manual adjustments for National in this form. However, to enter the adjustments at the region level, you must invoke another linked form “TAR - Reclass - Regional” to enter the detail deferred tax adjustments by region.

Form	Description
Form Name	TAR - Payments & Refunds - Regional Detail
Description	TAR - Payments & Refunds - Regional Detail
OnDemandRule	None
Contains Linked Form	None
Comments	This form is a linked form invoked from the main TAR data entry form. You can enter the payments and refunds details by region and by period.

Form	Description
Form Name	TAR - Payments & Refunds - Regional
Description	TAR - Payments & Refunds - Regional
OnDemandRule	None
Contains Linked Form	None

Form	Description
Comments	This form is a linked form invoked from the main TAR data entry form. In the TAR form, you can enter the payments and refunds details directly into the main form. For regional payments and refunds details, you must invoke this linked form for data entry. This form contains all applicable jurisdictions for the entity in rows and the periods in columns, so that you can enter the payment or refund data for each region by period. If the entity does not have any regions, then the linked form contains only the data for the country. You can return to the main TAR form from the linked form, or you can close the linked form, which also closes the main form.

Form	Description
Form Name	TAR - Payments & Refunds
Description	TAR - Payments & Refunds
OnDemandRule	None
Contains Linked Form	TAR - Payments & Refunds - Regional
Comments	This form is a linked form invoked from the main TAR Summary form. The form contains the periods in the rows and the DataCategory members in the columns. You can also invoke another linked form — “TAR - Payments & Refunds - Regional” from this linked form to enter the payments and refunds details by region and by period.

Form	Description
Form Name	TAR - Provision & Non Provision
Description	TAR - Provision & Non Provision
OnDemandRule	None
Contains Linked Form	None
Comments	This form is a linked form invoked from the main TAR Summary form. You can view the details of the Current and Deferred provision, as well as the Nonprovision details for National and Regional in this form.

Form	Description
Form Name	TAR - Reclass - Regional Detail
Description	TAR - Reclass - Regional Detail
OnDemandRule	None
Contains Linked Form	None

Form	Description
Comments	This form is a linked form invoked from the TAR - IFRS data form. You can enter the payments and refunds details by region and by period.

Form	Description
Form Name	TAR - Reclass - Regional
Description	TAR - Reclass - Regional
OnDemandRule	None
Contains Linked Form	None
Comments	This form is a linked form invoked from the main TAR data entry form. In the TAR form, you can enter the nations' reclass of deferred tax accounts directly into the main form. For regional reclass of deferred tax account, you must invoke this linked form for data entry. This form contains all applicable jurisdictions for the entity in rows, and reclassification to Income Statement and Balance Sheet DataCategory members in columns. If the entity does not have any regions, then the linked form contains only the data for the country. You can return to the main TAR form from the linked form, or you can close the linked form, which also closes the main form.

Modifying Web Data Form Scripts

To add any additional columns to an existing data form, use these steps.

To add a Parent member and its children:

Syntax

`<RowNumber>=Member.hierarchy`

Member hierarchy can be any valid system list (Children, Base, Hierarchy, Descendants, and so on).

Example:

R1=A(NewTempGSTotal.[Children].

R2=A#NewTempGSTotal, CustomHeaderStyle:font-weight:bold

> **Note:**
>
> CustomHeaderStyle:font-weight:bold displays the content in bold.

To add a blank line:

Syntax

```
<RowNumber>=Blank
```

Example: The following syntax is an example of a blank line with a transparent background color.

```
R1=Blank,CustomHeaderStyle:background-color:transparent;border-
right:transparent;Style:;background-color:transparent;border-
right:transparent
```

To add a member:

Syntax

```
<RowNumber>=Member
```

The following example shows adding a member to Row 14 with the content in bold.

```
R14=A#NIBTLS,CustomHeaderStyle:font-weight:bold
```

For more details on developing Data Forms, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Modifying the Tax Account Rollforward Data Form

You can modify the Tax Account Rollforward data form to add new DataCategory columns that provide for the following functionality to be enabled:

- Flow of Ending balances from current year to the next year
- Book balances can be pulled into the new columns using the DataCategory BookAcctNat and BookAcctReg user-defined properties.
- You can change the sign of the book balance using the SwitchSign user-defined property.
- FX override rates for TARF Payments and Refunds apply to the new columns and can be used for currency translation.

Metadata Changes

In the DataCategory dimension, you can add additional details for TARF accounts using their parent member. For example, if you need an additional detail category for Current Payables, add a new member under the “TARFCurrentPayableTotal” parent member.

DataCategory User-Defined Property

You can use the SwitchSign user-defined property to specify the sign (+/-) for the book data flowing into the TARF Ending Balance per Book.

Property	Value
Property Name	SwitchSign
Keyword	SwitchSign
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	TARFCurrentPayable: SwitchSign:No
Description	If SwitchSign is set to No, the Book amount specified by BookAcctNat or BookAcctReg flows into Tax Account Rollforward. If SwitchSign is set to Yes, the sign is changed accordingly (from plus (+) to minus (-), or vice-versa). If the Switch Sign property is not specified, the default value is applied. If the source account is Revenue or Liability, the SwitchSign is applied; otherwise is not applied.

After adding the additional members to the DataCategory hierarchy, you must modify the TAR data form to add the new members, and manually enter data in the new columns.

Use these steps to update the TAR data form.

Note: The following steps assume that an additional member was added as a child of TARFCurrentPayableTotal.

Column Changes:

1. Create two additional columns, one for National and one for Regional:

```
C27=TT#National.DC#TARFCurrentPayable1,CustomHeaderStyle:white-space:normal


C28= TT{Entity Based Regional(@POV)}.DC#TARFCurrentPayable1,
CustomHeaderStyle:white-space:normal
```

2. Adjust the column numbers accordingly after adding the above columns.

Row Changes:

1. Increase the column count in the Override() parameter, starting with row 24 through row 36.

```
R24=W#YTD.I#[ICP None].JD#Jurisdictions.A{TARFDeferredCY.
[Base]}.P#@Cur.RF#TARFTotal,Override(25,33,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;;,Override(35,37,Blank,Style:;background-
color:silver;border-right:silver;border-bottom:silver)
```

2. Allow data input for the newly created member using the Override() parameter for TARF Payments and Refunds (TARFPaymentsPY, TARFPaymentsCY,

TARFRefundsCY and TARFRefundsPY). You must also make this change for base accounts of TARFAdjustmentsManual.

Make the following changes to rows 6-18:

```
R6=W#Periodic.I#[ICP None].JD{Entity Based Domicile
(@POV)}.A#TARFPaymentsCY.P{Periods to Current Period
(@POV)}.RF#TARFTotal,Override(1,7,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),Override(25,25,RF#TARF_Input),Override(26,26,JD#AllRegional)
,Override(27,27,RF#TARF_Input),Override(28,28,JD#AllRegional),Override(35,3
7,Blank,Style:;background-color:silver;border-right:silver;border-
bottom:silver)


R7=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFPaymentsCY.P#@Cur.RF#TARFTotal,Override(1,7,Bl
ank,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;.,Cell_Link1,Override(9,23,Blank,Style:;
background-color:silver;border-right:silver;border-
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R8=W#Periodic.I#[ICP None].JD{Entity Based Domicile
(@POV)}.A#TARFPaymentsPY.P{Periods to Current Period
(@POV)}.RF#TARFTotal,Override(1,7,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),Override(25,25,RF#TARF_Input),Override(26,26,JD#AllRegional)
,Override(27,27,RF#TARF_Input),Override(28,28,JD#AllRegional),Override(35,3
7,Blank,Style:;background-color:silver;border-right:silver;border-
bottom:silver)


R9=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFPaymentsPY.P#@Cur.RF#TARFTotal,Override(1,7,Bl
ank,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;.,Cell_Link1,Override(9,23,Blank,Style:;
background-color:silver;border-right:silver;border-
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R10=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFPayments.P#@Cur.RF#TARFTotal,Override(1,7,Blan
k,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeaderStyle:font-
weight:bold,CustomHeader:;;;.;;.,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
```

```
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R11=W#Periodic.I#[ICP None].JD{Entity Based Domicile
(@POV)}.A#TARFRefundsCY.P{Periods to Current Period
(@POV)}.RF#TARFTotal,Override(1,7,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),Override(25,25,RF#TARF_Input),Override(26,26,JD#AllRegional)
,Override(27,27,RF#TARF_Input),Override(28,28,JD#AllRegional),Override(35,3
7,Blank,Style:;background-color:silver;border-right:silver;border-
bottom:silver)


R12=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFRefundsCY.P#@Cur.RF#TARFTotal,Override(1,7,Bla
nk,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;.,Cell_Link1,Override(9,23,Blank,Style:;
background-color:silver;border-right:silver;border-
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R13=W#Periodic.I#[ICP None].JD{Entity Based Domicile
(@POV)}.A#TARFRefundsPY.P{Periods to Current Period
(@POV)}.RF#TARFTotal,Override(1,7,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),Override(25,25,RF#TARF_Input),Override(26,26,JD#AllRegional)
,Override(27,27,RF#TARF_Input),Override(28,28,JD#AllRegional),Override(35,3
7,Blank,Style:;background-color:silver;border-right:silver;border-
bottom:silver)


R14=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFRefundsPY.P#@Cur.RF#TARFTotal,Override(1,7,Bla
nk,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeader:;;;.;.;.,Cell_Link1,Override(9,23,Blank,Style:;
background-color:silver;border-right:silver;border-
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R15=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFRefunds.P#@Cur.RF#TARFTotal,Override(1,7,Blank
,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeaderStyle:font-
weight:bold,CustomHeader:;;;.;;.,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
```

```
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R16=W#YTD.I#[ICP
None].JD#Jurisdictions.A#TARFPaymentsRefunds.P#@Cur.RF#TARFTotal,Override(1
,7,Blank,Style:;background-color:silver;border-right:silver;border-
bottom:silver),CustomHeaderStyle:font-
weight:bold,CustomHeader:;;;.;;.,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)


R17=Blank,CustomHeaderStyle:background-color:transparent;border-
right:Transparent,Style:;Background-color:Transparent;Border-
right:Transparent


R18=W#YTD.I#[ICP None].JD#Jurisdictions.A{TARFCurrentProvisionNational.
[Base]}.P#@Cur.RF#TARFTotal,Override(1,7,Style:;background-
color:#B2CBB6),CustomHeader:;;;.;;,Override(9,23,Blank,Style:;background-
color:silver;border-right:silver;border-
bottom:silver),Override(25,33,Style:;background-
color:#B2CBB6),Override(35,37,Blank,Style:;background-color:silver;border-
right:silver;border-bottom:silver)
```

3. Increase the override count so that TARFTotal is applied on the last column for total manual adjustments.

Make the following change to row 77:

```
R77=W#YTD.I#[ICP None].JD{Entity Based Domicile
(@POV)}.A{TARFAdjustmentsManual.
[Base]}.P#@Cur.RF#TARF_Input,Override(4,7,RF#TARFTotal.JD#Jurisdictions),Ov
erride(16,23,RF#TARFTotal.JD#Jurisdictions),Override(26,26,RF#TARFTotal.JD#
Jurisdictions),Override(28,28,RF#TARFTotal.JD#Jurisdictions),Override(30,30
,RF#TARFTotal.JD#Jurisdictions),Override(32,33,RF#TARFTotal.JD#Jurisdiction
s),Override(36,37,RF#TARFTotal.JD#Jurisdictions),Override(39,39,RF#TARFTota
l.JD#Jurisdictions)
```

4. Adjust the override account for the remaining rows. Note that if you have added two additional columns, the override count is increased by 2 only when the new columns are in the override range specified on the rows.

5. Modify the following linked forms, which allow input into additional detail columns.

- TAR - Reclass - Regional

  Insert a new column with the new DataCategory member.

  ```
  C9=DC#TARFCurrentPayable1,CustomHeaderStyle:white-space:normal
  ```

- TAR - Payments & Refunds - Regional

This step is only required if your Detailed column contains Payments and Refunds; otherwise, this step is optional.

Copy the first two columns and change the column number accordingly, and change the DataCategory member in the newly pasted columns.

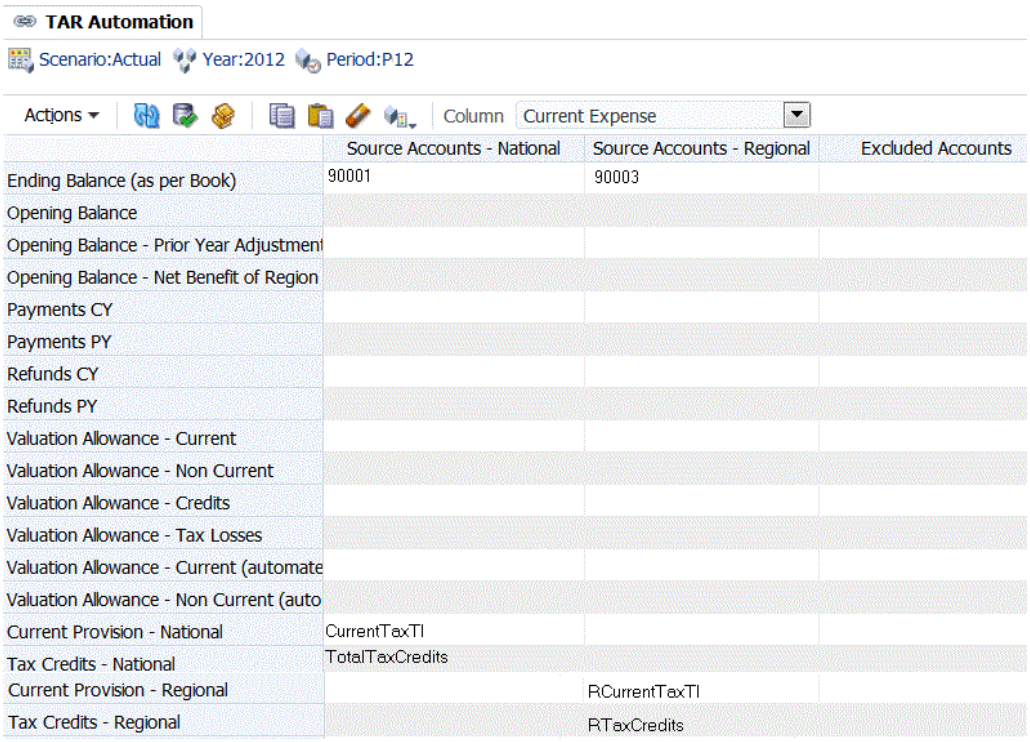
```
C3=DC#TARFCurrentPayable1.P{Periods to Current Period
(@POV)},CustomHeaderStyle:white-space:normal


C4=DC#TARFCurrentPayable1.P#@Cur,Override(1,4,W#YTD),CustomHeaderStyle:w
hite-space:normal,CustomHeader:.;YTD
```

Mapping Data in Tax Account Rollforward Data Forms

After you have added new DataCategory columns in a Tax Account Rollforward data form, you can use the TAR Automation screen to map data directly to the new columns.

> **Note:**
>
> For information on adding columns to a Tax Account Rollforward form, see Modifying the Tax Account Rollforward Data Form.

You can also copy TAR Automation rules from the prior period to the current period. This overwrites all the values for the current period.



To map data to new columns in a TAR form:

1. Add the appropriate metadata, including the new DataCategory member for the columns.
2. From the **Tax Provision** menu, select **Settings**, and then select **TAR Automation**, or select it from the **Application Tasks** list.
3. From the drop-down, select the newly created DataCategory member for the configuration.
4. Define the mappings for the Source Accounts - National and Regional, Source DataCategory, Source Rollforward and the Switch Sign from which to copy data.
5. **Optional:** To copy the TAR Automation rules from a prior period to the current period, click **Copy TAR Automation rules from prior period**, and from the Copy Confirmation message, click **Yes**.
6. Click **Submit** to save the changes.
7. Click **Calculate**.

   The data for the new member displays in a separate column.

Reclassifying Balance Sheet Amounts

You can use the TAR Automation screen to reclass the net amounts (positive or negative) between Payable, Receivable, Prepaid accounts, and so on.

When creating a Netting Group for Balance Sheet Reclassification, the source and destination Data Categories should be the same, and the Data Categories used should be unique to that group. If multiple Data Categories are specified for the Source, at least one of them must be specified as the Destination Category.

To reclassify Balance Sheet amounts:

1. From the **Tax Provision** menu, select **Settings**, and then select **Tax Automation**, or select it from the **Application Tasks** list.
2. In the **Balance Sheet Reclass** section, for **Source**, enter the account or accounts for Payables or Receivables.

   For Source, you can enter multiple accounts.
3. For **Destination**, enter the account for Payables or Receivables.

   For Destination, you can enter only one account.
4. For **Entities**, enter the applicable entity or entities.

   If you do not specify an entity, the mapping applies to all.
5. Click **Save Settings**.
6. Click **Refresh** to see the changes.

Classifying Domestic and Foreign Payable and Receivable Accounts

You can categorize tax accounts as Foreign or Domestic so that they display appropriately in the Custom TAR data forms: TAR National, TAR Regional, and TAR Combined, which displays both National and Regional. For example, you can categorize your U.S. accounts as Domestic, and non-U.S. accounts as Foreign, or vice-versa.

When you add a new DataCategory member, you must enter the Domestic or Foreign user-defined keyword. If it is blank, the member displays as both. For example, on a Custom TAR data form, both the Income Tax Payable - Domestic and Income Tax Payable - Foreign columns would be displayed.

To classify Domestic or Foreign Payables/Receivables accounts:

1. In the Jurisdiction dimension, make sure that the Entity domiciles are grouped correctly under the DomesticAndForeign hierarchy.
2. In the DataCategory dimension, add a User-defined keyword to specify Domestic or Foreign.

Property	Value
Property Name	Domestic or Foreign
Keyword	Domestic or Foreign
UD Field	ALL
Valid Entry	Yes or No
Default	No
Example	For a Domestic member: TARFDomesticPayable001 UD1: Domestic: Yes For a Foreign member: TARFForeignPayable001 UD1: Foreign: Yes
Description	Domestic: If this property is set to Yes, the Payable/Receivable member is classified as a Domestic member. Foreign: If this property is set to Yes, the Payable/Receivable member is classified as a Foreign member. Based on these User-Defined properties, these Custom TAR data forms display members based on the Entity: • TAR Combined • TAR National • TAR Regional For example, if U.S. is Domestic and Non-U.S. is Foreign, if you select any U.S. entity in these data forms, the data form hides all Foreign category members automatically, and vice-versa. Members that are classified as Domestic or Foreign display for all Entities. Parent members can display both Domestic and Foreign members.

Financial Reports

Financial Reports provide review and printing capabilities. The Financial Reports provided with Oracle Hyperion Tax Provision are designed to meet normal anticipated requirements, but you may create additional reports if required.

For details on developing Financial Reports, see the *Oracle Hyperion Financial Reporting Administrator's Guide*.

The individual Financial Report files are saved as DES files but are included in a ZIP file.

The report files are stored in the Financial Reports folder of the sample tax application.

To install the report files as a batch:

1. From the LCM Package subfolder, unzip the FR_TaxProv.zip file containing the LCM objects.
2. Import the LCM objects to the application. For instructions, see the *Oracle Enterprise Performance Management System Lifecycle Management Guide*.

> **Note:**
>
> The database connection may be different than what was used to create the reports, so you must update it either while importing or after importing.

To import the reports, perform the following steps in order.

To import the report files:

1. Ensure that the correct directory (folder) structure exists in the Repository.
   a. Log into Oracle Hyperion Enterprise Performance Management Workspace.
   b. Select **Navigate** and then **Explore**, or select **Explore** to open the Explore pane.
   c. Create the following structure if it doesn't already exist (the Root folder should already exist):

      ```
      Root\Financial Reports\Tax
      ```

2. Import the company logo report object (`CompLogo.roi` file) into the Repository's Root folder.

> **Note:**
>
> This step must be done before importing the report definitions (see step 5).

   a. Log into EPM Workspace.
   b. Select **Navigate** and then **Explore**, or select **Explore** to open the Explore pane.
   c. Select the **Root** folder.
   d. From the menu, select **File**, then **Import**, and then **Financial Reporting Documents**.
   e. Click **Browse** to browse to the `CompLogo.roi` file.

f. Select the file, and then click **Open**.

g. Click **Import**.

3. Import the report objects (`*.ROT` and `*.ROG` files) into the Repository's Financial Reports\Tax folder.

> **Note:**
>
> You must do this step before importing the report definitions (see step 5).

Before you begin, note that report and report object files can be imported one file at a time, or multiple files at a time if packaged together in a ZIP file. For multiple files, using a ZIP file is much faster.

a. Log into EPM Workspace.

b. Select **Navigate** and then **Explore**, or select **Explore** to open the Explore pane.

c. Select the `Tax` folder under the Financial Reports folder.

d. From the menu, select **File**, then **Import**, and then **Financial Reporting Documents**.

e. Click **Browse** to browse to the ZIP file that you created that includes all of your report object files (`*.ROT` or `*.ROG`), or to an individual report object file.

f. Select the file, and then click **Open**.

g. Click **Import**.

h. Repeat this process until all `*.ROT` and `*.ROG` files are imported. If you use a ZIP file, it should only require one import process.

4. If you are running the reports for a Tax application that contains more than the five provided Custom dimensions, you must convert the report definition files before you can import them. To convert the report definition files, run the `UpgradeTaxObjects` utility on the files.

> **Note:**
>
> The UpdateTaxObjects utility is located in the installation zip in the `Utilities` folder. See the `UpdateTaxObjectsUsage.txt` file included with the utility for instructions, and the `UpdateTaxObjects.bat` file as an example.

5. Import the report definitions (`*.DES` files) into an existing Repository folder.

Before you perform this step, ensure that report objects have already been imported (see step 3).

Before you begin, note that report and report object files can be imported one file at a time, or multiple files at a time if packaged together in a ZIP file. For multiple files, using a ZIP file is much faster.

a. Log into EPM Workspace.

b. Select **Navigate** and then **Explore**, or select **Explore** to open the Explore pane.

c. Note that you can import reports to any folder in the Repository. All of the reports for one Tax Provision application must be imported into the same folder. Report objects must reside in the `Financial Reports/Tax` folder.

d. Select the Tax folder under the Financial Reports folder (or any other folder in the Repository).

e. From the menu, select **File**, then **Import**, and then **Financial Reporting Documents**.

f. Click **Browse** to browse to the ZIP file that you created that includes all of the report definition (`*.DES`), files, or to an individual report definition file.

g. Select the file, and then click **Open**.

h. Click **Import**.

The Select Database Connection dialog is displayed.

i. From the **Replace With** drop-down list, select the name of the Database Connection that you created that points to your Oracle Hyperion Financial Management server and tax application.

> **Tip:**
>
> If you haven't already created the database connection, you can create one by selecting **Create Database Connection**, then select the connection from the "Replace With" drop-down list.

j. Click **OK**.

k. Repeat this process until all `*.DES` files are imported. If you use a ZIP file, it should only require one import process.

> **Note:**
>
> Sample Reports are designed to work only with the sample data provided with the application. Some changes may be required for the sample reports to render all data properly with your metadata.

Process Management

Process management is the management of the review and approval process of financial data. You can use process management to submit tax provisions and have them approved efficiently, and to transfer ownership of data. In a centralized environment, you can also use process management to provide review control and to ensure data privacy.

For the purpose of review, data is organized into process units. A process unit is the combination of data for a specific Scenario, Year, Period, Entity, and Value dimension. For example, a process unit could be a combination of data for Actual, 2014, January, WestSales, and USD.

In Oracle Hyperion Tax Provision applications, you can set up process management hierarchies and submit, promote, approve, reject, and publish process units.

For information on setting up process management, see the Managing Process Management Submission Phases section in the *Oracle Hyperion Financial Management Administrator's Guide*.

For information on submitting, promoting, approving, rejecting, and publishing process units, see the Using Process Management section in the *Oracle Hyperion Financial Management User's Guide*.

Smart View

Oracle Hyperion Tax Provision provides MS Excel worksheet templates for Oracle Smart View for Office to assist in preparation of tax journal entries. The files are located in the Smart View Template folder of the Tax Provision application. For information on using Smart View, see the *Oracle Smart View for Office User's Guide*.

- `TaxProv_ Footnote_SV.xlxs`
- `TaxProv_Journal Entry_SV.xlxs`

Sample Tax Data Files

Sample data files are provided as part of the sample tax applications as examples. This includes sample Trial Balance data, rate information, data for Temporary and Permanent Difference accounts, data for Other Tax accounts, and Tax Automation. The IFRS folder contains sample data files for IFRS applications.

The following sample data files can be loaded to the legal entities defined in the sample tax application. These files provide a template of the data-point dimension member definitions.

File Name	Comments
TaxProv_2011TaxData.dat	2011 Tax account data used as Opening Balances for 2012 provisioning
TaxProv_2011TrialBalanceBookData.dat	2011 Trial Balance data and Book data used as Opening Balances for 2012
TaxProv_2012BookAccountTaxData.dat	2012 Tax data for Book accounts used for Trial Balance BS analysis
TaxProv_2012BookData.dat	2012 Book data
TaxProv_2012TaxAccountTaxData.dat	2012 Tax data for Tax accounts used for Trial Balance BS analysis
TaxProv_2012TrialBalance.dat	2012 Trial Balance data
TaxProv_AcqInput.dat	Acquisition Input data for 2012
TaxProv_Automation.dat	Tax Automation data for 2012
TaxProv_CurrProvAdjs.dat	Tax data for Current Provisioning for 2012
TaxProv_ExchangeRates.dat	Exchange Rate data for 2012
TaxProv_Inter.dat	Interim Tax Provision data for 2012
TaxProv_Rates.dat	Tax Rate data for 2012
TaxProv_RTA.dat	Return to Accrual data for 2012
TaxProv_SupplSch.dat	Fines and Penalties data to be used for Supplemental Schedule for 2012

File Name	Comments
TaxProv_TARFAutomation.dat	Tax Account Rollforward custom mappings data

> **Note:**
>
> To support the Regional RTA feature, the TaxType Custom TopMember and Jurisdiction Custom TopMember have been assigned for RTAPeriodCopy and RTAYearCopy account members. If you are migrating from Oracle Hyperion Tax Provision Release 11.1.2.2.000, you must modify the data load file to these accounts by specifying TaxType and Jurisdiction members.

Feature Configurations

Related Topics

- Disabling Financial Management Modules
- Classifying Deferred Tax Assets and Liabilities in the ReportingStandard Dimension
- Configuring VA Allocation Calculations
- Configuring Auto-Reversal of State Tax Deduction

Disabling Financial Management Modules

For Oracle Hyperion Tax Provision applications, you do not need the Oracle Hyperion Financial Management Journals, Intercompany Transactions and Equity Pickup modules. When you create an application using the provided Oracle Hyperion Enterprise Performance Management System Lifecycle Management LCM Package, these modules are disabled by default.

If you do not create an application using the LCM Package, the modules are not disabled by default. You can disable the modules by manually loading the Module Configuration file. The file is named `TaxProv_Moduleconfig.xml` and is located under `Application Files` in the `Metadata` folder.

You can also disable modules by modifying the application.

To disable modules for an application:

1. Open an application.
2. Select **Tax Provision**, then **Maintenance**, and then **Module Configuration**, or from the **Application Tasks** pane, expand **Maintenance**, and select **Module Configuration**.
3. From the **Module Configuration** page, in the **Disabled Modules** list, select the modules that you want to disable:
   - **Journals**
   - **Intercompany Transactions**

- **Equity Pickup**
- **Manage Ownership**
- **Process Control**
- **Data Management**
- **Audit Tasks**

4. Click **Save**, or select **Actions**, and then **Save**.
5. To view the changes, close and then reopen the application.

Classifying Deferred Tax Assets and Liabilities in the ReportingStandard Dimension

To classify Deferred Tax Assets and Liabilities in the ReportingStandard Dimension:

1. Define the Classification Level on the ReportingStandard dimension members. Set the ClassLevel user-defined property to No at base ReportingStandard members, for example, IFRS_Underlying and IFRS_Exceptions.
2. Set the ClassLevel user-defined property to Yes at the parent member, for example, IFRS.

   Using this configuration, the system includes the classification settings on the ReportingStandard dimension in the classification process.

Configuring VA Allocation Calculations

Oracle Hyperion Tax Provision provides a classification property and alternate hierarchy specifically for the classification of Current and NonCurrent Deferred Tax Assets, to be used in the Valuation Allowance Allocation calculation in accordance with US GAAP.

To configure accounts for VA Allocation calculations:

1. Set the `VAClassification` global property to Yes on the TaxSettings account to allow Valuation Allowance Allocation for the Tax accounts.
2. Define the alternate hierarchy for VAClassification or Financial Statement purposes. See Valuation Allowance Allocation Calculation.
   - For VA Allocation Classification, use the VAClassification hierarchy under Tax Settings.
   - For Financial Statement Classification, use the BSClassification hierarchy.
3. Set the Classification Level property to No for the base member, and Yes for any member in its ancestry chain.
   - For VA Allocation Classification, use the `VAClassLevel` user-defined property. See Valuation Allowance Allocation Calculation
   - For Financial Statement Classification, use the `ClassLevel` user-defined property. See Custom Dimension User-Defined Properties.
4. Define the TARF1 user-defined property on DataCategory members (TARFDeferredVAAllocCurrent) and TARFDeferredVAAllocNonCurrent), based on their classification (VA Allocation or Financial Statement), to move the members to the Tax Account Rollforward schedule.

- For VA Allocation Classification, set `TARF1:VACurrent`, or `TARF1:VANonCurrent`.
- For Financial Statement Classification, set `TARF1:Current` and `TARF1NonCurrent`.

Configuring Auto-Reversal of State Tax Deduction

The State Tax Deduction on the Current Provision data form may require an adjustment for equity reversal in the Current Provision Regional data form.

In the Current Provision Regional data form, equity items (for example, Perms, Temps) are reversed so that there is no impact on the current tax provision regional. Consequently, there will be no tax deduction on the current provision as a result. To deduct the amount taken on the current provision regional, add the following lines of code in the Post_taxautomation sub routine.

```
A_DEDUCT_INC_TAX_OTH_REV


"DeductIncTaxOtherReversal"


ActiveRegion="A#"&A_ACTIVE_REGION & CUSTOMS_NONE_NO_JD_TT


&"/A#"&A_ACTIVE_REGION &CUSTOMS_NONE_NO_JD_TT


HS.Exp "A#"&A_DEDUCT_INC_TAX_OTH_REV &".DC#"&DC_PRETAX_INPUT


&".TT#"&TT_REGIONAL &"=-A#"&A_DEDUCT_INC_TAX_OTH & ".DC#"&DC_PRETAX_INPUT
```

Additionally, if required, the DeductIncTaxOtherReversal account can have IsCalculated set to Yes so that you can prevent input.

4
Tax Account Navigation

In the Oracle Hyperion Tax Provision application, data entry forms and financial reports are configured to have the valid selectable point-of-view for each Tax account. If additional analysis is needed, you can define customized grids for navigation. You can also define customized grids when using Oracle Smart View for Office to access the data.

Below is the POV information to access some common Tax account data in the Tax Provision application:

Table 4-1 Tax Rates

Dimension	CY Rate	Consolidated Tax Rate
Scenario	Actual	Actual
Year	2012	2012
Period	P12	P12
View	YTD	YTD
Entity	LE101	[None]
Value	<Entity Currency>	[None]
Account	TaxRateCY	TaxRateConsETR
ICP	[ICP None]	[ICP None]
RollForward	[None]	[None]
Jurisdiction	US	[None]
ReportingStandard	[None]	[None]
DataCategory	[None]	[None]
TaxType	National	[None]

* Specify the valid member for Scenario, Year, period, Entity as per the application.

** Specify the valid jurisdiction as per the Entity specified. (Per entity's UD entry for Domicile)

*** Specify the National or Regional TaxType.

Book Accounts

For the following Book Accounts, the Scenario, Year, Period, Entity specified must be a valid member in the dimension. The View specified should be the Scenario View, or YTD if the default scenario view is YTD, or Periodic if the default scenario view is Periodic. The ReportingStandard specified must be a valid ReportingStandard created for the application. The Value dimension must be <Entity Currency>. The ICP dimension must be [ICP None].

Trial Balance (Book)

Dimension	Value
Account	BookAccounts
RollForward	BookClosing
DataCategory	Source
Jurisdiction	AllNational
TaxType	[None]

Trial Balance (ERP)

Dimension	Value
Account	BookAccounts
RollForward	TBClosing
DataCategory	Source
Jurisdiction	AllNational
TaxType	[None]

Trial Balance Auto Adjustments

Dimension	Value
Account	BookAccounts
RollForward	TBClosingAutoAdjustment
DataCategory	Source
Jurisdiction	AllNational
TaxType	[None]

Trial Balance Final (used for automation)

Dimension	Value
Account	BookAccounts
RollForward	TBClosingTotal
DataCategory	Source
Jurisdiction	AllNational
TaxType	[None]

National Tax Accounts

For the following Tax accounts, the Scenario, Year, Period, Entity specified must be a valid member in the dimension. The View specified should be the Scenario view, or YTD if the default scenario view is YTD, or Periodic if the default scenario view is Periodic. The ReportingStandard specified must be a valid ReportingStandards created for the application. The Value dimension must be <Entity Currency>. The ICP dimension must be [ICP None].

Current Expense

Dimension	Value
Account	CurrentTaxExpense
RollForward	CurrentTaxCYTotal
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Gross Temporary Differences

Dimension	Value
Account	NDefTaxNetVA
RollForward	CYTotal
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Deferred Expense

Dimension	Value
Account	NDefTaxTotal
RollForward	CYTotal
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Statutory ETR

Dimension	Value
Account	SETRTotal
RollForward	ETRTotal
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Consolidated ETR

Dimension	Value
Account	CETRTotal
RollForward	ETRTotal
DataCategory	TaxETR

Dimension	Value
Jurisdiction	AllNational
TaxType	National

Taxable Income

Dimension	Value
Account	TaxableIncomeAfterLoss
RollForward	CurrentTaxCYTotal
DataCategory	PreTax
Jurisdiction	AllNational
TaxType	National

Deferred Tax

Dimension	Value
Account	NDefTaxNetVA
RollForward	Closing
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Temporary Differences

Dimension	Value
Account	TempTotal
RollForward	ClosingNoReclass
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Tax Losses

Dimension	Value
Account	TaxLossesTotal
RollForward	ClosingReclassDTNR
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Tax Credits

Dimension	Value
Account	TaxCreditTotal
RollForward	ClosingReclassDTNR
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Valuation Allowance

Dimension	Value
Account	VATotal
RollForward	ClosingNoReclass
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Current Asset

Dimension	Value
Account	NDefTaxNetVA
RollForward	Closing
DataCategory	CurrentAssets
Jurisdiction	AllNational
TaxType	National

Non-Current Asset

Dimension	Value
Account	NDefTaxNetVA
RollForward	Closing
DataCategory	NonCurrentAssets
Jurisdiction	AllNational
TaxType	National

Current Liability

Dimension	Value
Account	NDefTaxNetVA
RollForward	Closing
DataCategory	CurrentLiabilities

Dimension	Value
Jurisdiction	AllNational
TaxType	National

Non-Current Liability

Dimension	Value
Account	NDefTaxNetVA
RollForward	Closing
DataCategory	NonCurrentLiabilities
Jurisdiction	AllNational
TaxType	National

Regional Tax Accounts

For the following Tax accounts, the Scenario, Year, Period, Entity specified must be a valid member in the dimension. The View specified should be the Scenario View, or YTD if the default scenario view is YTD, or Periodic if the default scenario view is Periodic. The ReportingStandard specified must be a valid ReportingStandard created for the application. The Value dimension must be <Entity Currency>. The ICP dimension must be [ICP None].

Current Expense

Dimension	Value
Account	RCurrentTaxExpense
RollForward	CurrentTaxCYTotal
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Dimension	Value
Account	RDefTaxTotal
RollForward	DeferredCYTotal
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

Statutory ETR

Dimension	Value
Account	RETRTotal
RollForward	ETRTotal

Dimension	Value
DataCategory	Tax
Jurisdiction	AllNational
TaxType	National

5
Managing Metadata

The metadata components of Oracle Hyperion Tax Provision have been created and configured to provide the requirements for the tax provision process. Although the application files consist of the required dimension and members, you must modify some dimensions for your requirements or customization if needed.

Managing Accounts

During the initial implementation of the Oracle Hyperion Tax Provision application, you must update the Account dimension to include the Tax account details. In addition, at the beginning of each provisioning period, you may need to add new account details. You can maintain accounts using one of these methods:

- Metadata Manager—Create additional accounts or update existing accounts using the Win32 tool for Classic applications. For details on Metadata Manager, see the *Oracle Hyperion Financial Management Administrator's Guide*.
- Oracle Data Relationship Management—Create additional accounts or update existing accounts using Data Relationship Management. For details, see the *Oracle Data Relationship Management Integrating Oracle Data Relationship Management Suite with Enterprise Performance Management*.
- Load Application Elements—Create an external APP or XML metadata file with the account information using a text editor, Microsoft Excel, or an XML editor. For file format and syntax information, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Summary of Tax Account Detail to be Customized

As explained in the previous Metadata section of this document, you should include additional detailed accounts where applicable. Below is a summary listing for additional detailed Tax accounts to be added under the following parent members:

- NIBTBA—Book Adjustments to Net Income Before Tax
- NIBTBR—Net Total Book Reclass
- PermSTTotal—Permanent Differences (Stat to Tax)
- PermGSTotal—Permanent Differences (GAAP to Stat)
- TempSTTotal—Temporary Differences (Stat to Tax)
- TempGSTotal—Temporary Differences (GAAP to Stat)
- TotalTaxCredits—Total Tax Credits
- TaxAttribTotal—Total Tax Attributes
- CurrentAddtlSrcTotal—Additional Current Provision—Source
- CurrentAddtlManualTotal—Additional Current Provision—Manual
- CurrentAddtlCalcTotal—Additional Current Provision—Calculated
- AddtlCalcAuditTotal—Audit Settlement Adjustment

- RPermTotal—Regional Permanent Differences
- RTempTotal—Regional Permanent Differences
- RCurrentAddtlSrcTotal—Additional Current Provision—Source
- RCurrentAddtlManualTotal—Additional Current Provision—Manual
- RCurrentAddtlCalcTotal—Additional Current Provision—Calculated
- RTaxCredits—Regional Tax Credits
- RTaxAttribTotal—Regional Tax Attributes
- RAddtlCalcAuditTotal—Regional Audit Settlement Adjustment

Adding a Permanent Difference (GS or ST) or a Regional Account

You should create a new account under PermSTTotal or PermGSTotal based on the nature of the difference.

If the difference is of type GAAP to Statutory, then you should create the account under PermGSTotal. If the difference is of type Statutory to Tax, then you should create it under PermSTTotal. For a Regional Permanent Difference, you should add the account under the hierarchy of RPermTotal.

Set the Properties of Permanent differences as follows:

Property	Value
Account Type	Asset
IsCalculated	No
IsConsolidated	Yes
IsICP	No
PlugAcct	<Blank>
RollForward TopMember	CurrentTaxCYTotal
Jurisdiction TopMember	Jurisdictions — AllNational for National; AllRegional — for Regional
ReportingStandard TopMember	ReportingStandards
DataCategory TopMember	PreTaxNationalRegionalCETR - For NationalAndRegional PreTaxRegional - For Regional PreTaxNationalCETR - For National
TaxType TopMember	NationalAndRegional - For NationalAndRegional Regional - For Regional National - For National
NumDecimalPlaces	Any valid values
UseLineItems	No
EnableAggregationOnCustoms	Yes (for All Customs)
UDA1	Use of keyword as needed; EqRevN and EqRevR—for Equity reversal accounts
UDA2	
UDA3	

Property	Value
XBRL	<Blank>
Security Class	<As needed>
ICPTopMember	<Blank>
EnableDataAudit	<As needed>
CalcAttribute	<Blank>

Adding a Temporary Difference Account

You should create a new Temporary Difference account under TempSTTotal or TempGSTotal for National accounts. You should add Regional Temporary Difference accounts under RTempTotal for Regional Account.

You must create the member as a base member under the parent TBBSOtherTaxEquityAdj.

For a Temporary Difference account, you should create a corresponding Equity account with a suffix of Equity. For example, if Temporary Difference account TempST0001 exists, then you should create an Equity account TempST0001Equity.

Account properties for Temporary Difference Accounts

Property	Value
Account Type	Asset
IsCalculated	No
IsConsolidated	Yes
IsICP	No
PlugAcct	<Blank>
RollForward TopMember	ClosingPlusTaxMovement - for National Closing - for Regional
Jurisdiction TopMember	Jurisdictions
ReportingStandard TopMember	ReportingStandards
DataCategory TopMember	PreTaxNationalRegionalCurrent - for National and Regional (Current) PreTaxNationalRegionalNonCurrent - for National and Regional (NonCurrent) PreTaxRegionalCurrent - for Regional (Current) PreTaxRegionalNonCurrent - for Regional (NonCurrent) PreTaxNationalCurrent - for National (Current) PreTaxNationalNonCurrent - for National (NonCurrent)
TaxType TopMember	NationalAndRegional
NumDecimalPlaces	<Any valid values>
UseLineItems	No
EnableAggregationOnCustoms	Yes (for All Customs)

Property	Value
UDA1	<Use of keyword as needed> NBR: Yes or No EqRevN and EqRevR - for Equity Reversal accounts Class Level: Yes or No Class Sign: 1 or -1
UDA2	
UDA3	
XBRL	<Blank>
Security Class	<As needed>
ICPTopMember	<Blank>
EnableDataAudit	<As needed>
CalcAttribute	<Blank>

Account properties for Equity Accounts

Property	Value
Account Type	Asset
IsCalculated	Yes
IsConsolidated	Yes
IsICP	No
PlugAcct	<Blank>
RollForward TopMember	TempEquity
Jurisdiction TopMember	AllNational
ReportingStandard TopMember	ReportingStandards
DataCategory TopMember	PreTax_Input
TaxType TopMember	National
NumDecimalPlaces	<Any valid values>
UseLineItems	No
EnableAggregationOnCustoms	Yes (for All Customs)
UDA1	
UDA2	
UDA3	
XBRL	<Blank>
Security Class	<As needed>
ICPTopMember	<Blank>
EnableDataAudit	<As needed>
CalcAttribute	<Blank>

Adding Accounts in Smart View

You can add Permanent Difference or Temporary Difference accounts using the HTP Metadata Accelerator utility. The HTP Accelerator utility is installed as a Oracle Smart View for Office add-in and makes it easier to edit metadata and add accounts using an Excel spreadsheet. You must have Smart View installed to use the utility.

For more information on Smart View, see *Oracle Smart View for Office User's Guide*.

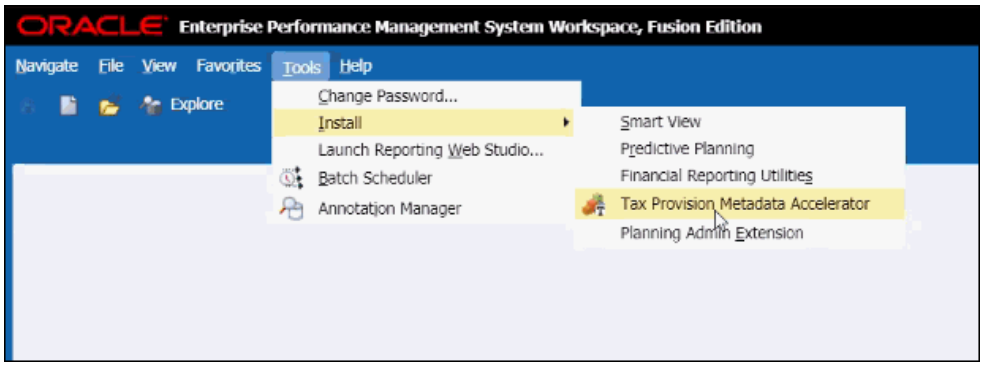
Installing the HTP Metadata Accelerator Utility

The HTP Metadata Accelerator utility is included when you update Hyperion Tax Provisioning, but it needs to be installed.

> **Note:**
>
> You must have Smart View installed to use the utility.

To install the HTP Accelerator:

1. From the Enterprise Performance Management System Workspace, select **Tools**.
2. Select **Install**, and then select **Tax Provision Metadata Accelerator**.



3. Open MS Excel. See Loading a Spreadsheet.

Loading a Spreadsheet

You can extract an existing Oracle Hyperion Financial Management or Oracle Data Relationship Management metadata XML file and then load it into the spreadsheet for editing. The spreadsheet displays the metadata members and their properties, which enables you to easily add, edit, or reorder members in the hierarchy.

When you open Excel, the system displays a blank workbook. You can select the metadata file to load.

To load a spreadsheet:

1. Open MS Excel. The system displays a blank workbook with the HTP Accelerator ribbon at the top.
2. From the **HTP Accelerator** ribbon, click **Load**.
3. From the **Open** dialog, select a metadata XML file to load, and click **OK**.

   The system displays the Permanent and Temporary Difference spreadsheets.

Adding Permanent Difference Accounts

The Permanent Difference Accounts spreadsheet lists the account properties available for editing. If you add an account, you must give it a unique name and specify its properties.

You cannot adjust the following Permanent Difference properties:

- Group for Data Entry
- FX Average Override Rate Account
- FX Average Override Difference Account

Table 5-1 Permanent Difference Account Properties

Column	Description	Input Type	Valid Values
Name	The label of the member in HFM	Free Form	Only valid HFM label characters are allowed.
Tax Type	Define the account as Pre-Tax, Tax, or Apportioned	List of Values	Pre-Tax, Tax, or Apportioned only
Jurisdiction	Define the account as National, Regional, or Both	List of Values	National, Regional, or National and Regional
Uses Consolidated ETR	Define if the account will be a valid intersection on the Consolidated ETR Form	List of Values	Yes or No only. Yes is only valid for Pre-Tax, National and Regional accounts.
Move to TARF	Define if the account will be a valid intersection on the TARF Form	List of Values	Yes or No only. Yes is only valid for Tax-Effected accounts.
Equity Perm Reversal - National	If a reversal account is required, select one.	List of Values	Tax-Effected, National base permanent accounts
Equity Perm Reversal - Regional	If a reversal account is required, select one.	List of Values	Tax-Effected, National base permanent accounts
Default Parent	The default parent of the account member	List of Values	All parent members inside the list of permanent accounts
Languages	Each language will have its own column with the header from the previously defined HFM language ID (for example, en-US)	Free Form	Only characters valid for HFM descriptions are allowed.

Adding Temporary Difference Accounts

The Temporary Difference Accounts spreadsheet lists the account properties available for editing. If you add an account, you must give it a unique name and specify its properties.

Table 5-2 Temporary Difference Account Properties

Column	Description	Input Type	Valid Values
Name	The label of the member in HFM	Free Form	Only valid HFM label characters allowed

Table 5-2 (Cont.) Temporary Difference Account Properties

Column	Description	Input Type	Valid Values
Tax Type	Define the account as Pre-Tax, Tax, or Apportioned	List of Values	Pre-Tax, Tax, or Apportioned only
Jurisdiction	Define the account as National, Regional, or Both	List of Values	National, Regional, or National and Regional
Classification	Define whether a temporary difference is Current or Non-Current	List of Values	Current or Non-Current selections only
National Benefit of Regional Tax	Define if the account will have a national benefit for its regional taxes	List of Values	Yes or No only. Yes is only valid for Pre-Tax, National and Regional accounts.
Equity Temp Reversal - National	If a reversal account is required, select one.	List of Values	Tax-Effected, National base temporary accounts
Equity Temp Reversal - Regional	If a reversal account is required, select one.	List of Values	Tax-Effected, National base temporary accounts
Tax Rate Change in Equity	Select if the temporary difference has a different rate for its equity accounts	List of Values	Yes or No only. Yes is only valid for base members of TempGSTotal and TempSTTotal.
Default Parent	The default parent of the account member	List of Values	All parent members inside the list of temporary difference accounts
Parents	All the parents valid for the account	Free Form	
BS Class Level	Balance Sheet class level	List of Values	Yes or No only
Class Sign	Negative or positive sign on the classification	List of Values	
VA Class Level	Value Allowance classification level	List of Values	Yes or No
Languages	Each language will have its own column with the header from the previously defined HFM language ID (for example, en-US)	Free Form	Only characters valid for HFM descriptions are allowed.

Searching for Members

The HTP Metadata Properties Editor enables you to quickly search for members.

To search for members:

1. From the HTP Metadata Properties Editor, in the Search box, enter the full or partial member name on which to search.
2. Use the Up or Down arrows next to the Search box to search up or down in the hierarchy.

Reordering Members

The HTP Metadata Properties Editor enables you to reorder members in a hierarchy. You can also copy a hierarchy to create a one, specify a unique name, and paste it into the existing hierarchy.

To reorder members:

1. From the HTP Metadata Properties Editor, select a member or members to move.
2. Use the Up or Down arrows to move members up or down, or to the Top or Bottom in the hierarchy.

Saving Metadata

When you are done editing metadata, you can save the changes to a file. You can save the file as an `.ads` or `.xml`file.

To save metadata:

1. From the **HTP Accelerator** ribbon, click **Save**.
2. From the **Save** dialog, select a location to which to save the file.

Adding a National or Regional Tax Losses Account

To add a Tax Losses account, use the following steps:

1. Add a Current Year member under TaxLossesCYTotal (RTaxLossesCYTotal for Regional). Add a Carryforward member under TaxLossesCFSTotal (RTaxLossesCFSTotal for Regional).
2. Create a corresponding Regional account under TaxLossesCFSRegTotal. Ensure that the account ends with “Reg”, so that the Current Year National pre-tax value is copied to the Regional pre-tax value.

   Example: Current Year National pre-tax of TaxLossesCFS value is copied to the TaxLossesCFSReg Regional pre-tax account.

   This is only required for National tax loss accounts.
3. If you are maintaining Tax Loss details, add a detail account under TaxLossesD (RTaxLossesD for Regional). Set the “TaxDetail” user-defined property to link the detail account with the Carryforward account. See Tax Detail User-Defined Property.

   Example: To link the NTaxLosses detail account with TaxLossesCFS: for the TaxLossesCFS account, specify the user-defined property as follows: “TaxDetail:NTaxLosses.”
4. For validation purposes, add the Current Year and Carryforward members under TaxLossesTotals (RTaxLossesTotals for Regional).

   Example: TaxLossesCY and TaxLossesCFS are grouped under TaxLossTotal, so the system uses the total value to compare to the corresponding detail account value.

Set the following properties for all the accounts:

Property	Current year account TaxLossesCYXXX or RTaxLossesCYXXX	Carryforward system account TaxLossesCYXXX or RTaxLossesCYXXX	Supplemental Schedule Detail account TaxLossesCYXXX or RTaxLossesCYXXX	Regional account TaxLossesCFSXXX Reg Applicable only for National
Account Type	ASSET	ASSET	ASSET	ASSET
IsCalculated	No	No	No	Yes
IsConsolidated	Yes	Yes	Yes	Yes
IsICP	No	No	No	No
PlugAcct	<Blank>	<Blank>	<Blank>	<Blank>
RollForward TopMember	ClosingReclassDTNR	ClosingReclassDTNR	TaxLossCreditTotal	CurrentTaxCYTotal
DataCategory TopMember	PreTaxNationalCurrent for National and AppRegionalCurrent for Regional	PreTaxNationalNonCurrent for National and AppRegionalNonCurrent for Regional	TaxLossCreditTotal	PreTaxNationalRegional for National
ReportingStandard TopMember	ReportingStandards	ReportingStandards	ReportingStandards	ReportingStandards
Jurisdiction TopMember	AllNational for National; Jurisdictions for Regional	AllNational for National; Jurisdictions for Regional	AllNational for National; Jurisdictions for Regional	AllRegional
TaxType TopMember	National; NationalAndRegional for Regional	National; NationalAndRegional for Regional	National or Regional	Regional
NumDecimalPlaces	<Any valid values>	<Any valid values>	<Any valid values>	<Any valid values>
UseLineItems	No	No	No	No
EnableAggregationOnCustoms	Yes (for all Customs)	Yes (for all Customs)	Yes (for all Customs)	Yes (for all Customs)
UDA	NBR ClassLevel ClassSign	TaxDetail NBR ClassLevel ClassSign	N/A	N/A
XBRL	N/A	N/A	N/A	N/A
Security Class	<As needed>	<As needed>	<As needed>	<As needed>
ICPTopMember	<Blank>	<Blank>	<Blank>	<Blank>
EnableDataAudit	<As needed>	<As needed>	<As needed>	<As needed>
CalcAttribute	<Blank>	<Blank>	<Blank>	<Blank>

Note:

1. The TaxlossesCYTotal hierarchy is not part of the CurrentTaxExpense hierarchy; it is only part of the Temporary Difference hierarchy.
2. TaxLossesCFSTotal is part of the CurrentTaxExpense hierarchy and NDefTaxTotal.
3. Children of TaxLossesTotals are validated against children of TaxLossesD sequentially, therefore, the order of the children should be maintained correctly.

4. The number of children under TaxlossesTotals should be same number of children under TaxLossesD.
5. Linking the Tax Losses Detail account is optional.
6. For the system to validate accounts, you must maintain the same number of child members, whether or not accounts are linked.
7. The validation cell text specifies which Tax Losses account has errors.
8. ValidationTaxLossesTotal cell text shows the details of all the accounts that potentially have errors. If the cell text of a validation account has references to more than one account, when TaxLosses0001Total and 0002 have errors, the cell text is displayed on two lines.
9. The TaxLossesTotal validation account (ValidationTaxLossesTotal) is displayed by dimension. The dimensions assigned are Reporting Standard, and Jurisdiction for Regional.
10. For each TaxLossesCFS account, the system should have a corresponding TaxLossesCY account. For example, under the TaxLossesCFSTotal hierarchy, the TaxLosses001CFS account should have a corresponding TaxLosses001CY account under the TaxLossesCYTotal hierarchy. Each of these accounts should be set to NoInput.
11. All base members of TaxLossesCYTotal are not available for input for all the RollForward members except AcqNP, RCAcqNP and TransfersDO.
12. All base members of TaxLossesCFSTotal are not available for input for all the RollForward members except CYAdj, AcqNP, RCAcqNP and TransfersDO. The OtherDO member is available for input if the TaxDetail user-defined property is not assigned to the account.

Adding a Tax Credit Account (National or Regional)

When you add a Tax Credit account, add the new account under the TaxCreditTotal account (RTaxCreditTotal for Regional). If you are maintaining Tax Credit details, you should add a Detail account under TaxCreditsD (RTaxCreditsD for Regional).

Set the following account properties:

Property	Total Tax Credits (TaxCreditTotal)	Supplemental Schedule Detail Account (TaxCreditsD)
Account Type	ASSET	ASSET
IsCalculated	No	No
IsConsolidated	Yes	Yes
IsICP	No	No
PlugAcct	<Blank>	<Blank>
RollForward TopMember	ClosingReclassDTNR	TaxLossCreditTotal

Property	Total Tax Credits (TaxCreditTotal)	Supplemental Schedule Detail Account (TaxCreditsD)
DataCategory TopMember	TaxNationalCurrent - for National Credits (Current) TaxNationalNonCurrent - for National Credits (NonCurrent) or TaxRegionalCurrent - for Regional Credits (Current) TaxRegionalNonCurrent - for Regional Credits (NonCurrent)	TaxLossCreditTotal
ReportingStandard TopMember	ReportingStandards	ReportingStandards
Jurisdiction TopMember	AllNational for National Jurisdictions for Regional	AllNational for National AllRegional for Regional
TaxType TopMember	National - for National NationalAndRegional for Regional	National for National Regional for Regional
NumDecimalPlaces	<Any valid values>	<Any valid values>
UseLineItems	No	No
EnableAggregationOnCustoms	Yes (for all Customs)	Yes (for all Customs)
UDA	TaxDetail	N/A
XBRL	N/A	N/A
Security Class	<As needed>	<As needed>
ICPTopMember	<Blank>	<Blank>
EnableDataAudit	<As needed>	<As needed>
CalcAttribute	<Blank>	<Blank>

Adding an Additional Provisioning Account

You can add provision accounts as Source, Manual, or as Calculated. You should add these accounts under the CurrentAddtlTotal or RCurrentAddtlTotal hierarchy. When you add a provisioning account, it should also be added as an appropriate parent member in the ETR hierarchies.

For a National account, it should be added under one of the CurrentAddtlETRTotal, AddtlCalcRTATotal, AddtlCalcAuditTotal. For a Regional account, it should be added under RCurrentAddtlETRTotal, RAddtlCalcRTATotal, RAddtlCalcAuditTotal.

Set the following account properties:

Property	Value
Account Type	Asset
IsCalculated	Yes - If the account is set as a EqRevN or EqRevR for a temporary or a permanent difference
IsConsolidated	Yes
IsICP	No
PlugAcct	<Blank>
RollForward TopMember	CurrentTaxCYTotal

Property	Value
Jurisdiction TopMember	AllNational - for National AllRegional - for Regional
ReportingStandard TopMember	ReportingStandards
DataCategory TopMember	TaxNationalExpPay - for National Accounts TaxRegionalExpPay - for Regional Accounts
NumDecimalPlaces	<Any valid values>
UseLineItems	No
EnableAggregationOnCustoms	Yes (for All Customs)
UDA1	<Blank>
UDA2	<Blank>
UDA3	<Blank>
XBRL	<Blank>
Security Class	<As needed>
ICPTopMember	<Blank>
EnableDataAudit	<As needed>
CalcAttribute	<Blank>

Adding Override Tax Rate Accounts

You can apply tax rate overrides for Deferred Tax calculations. Tax rate overrides impact tax calculations, deferred tax classification (Current and Non-Current), and rate change reconciliation.

To enter Override Tax Rates, you use the Override Tax Rates data entry form. See Data Form Names and Descriptions.

In the metadata file, for every Temporary account that requires an override rate, you must perform these steps:

- Create the corresponding Override Tax Rate account in the Tax Rate hierarchy. Use this naming convention for the Override Tax Rate account:

  ```
  <Temp acct label>_TR
  ```

  Example:

  ```
  Tax account:  TempGS0012


  Override Tax Rate account:  TempGS0012_TR
  ```

- Specify the RollForward TopMember as OverrideTaxRates, the Jurisdiction TopMember as AllNational, the TaxType TopMember as National, and set the additional Custom TopMember as blank.

If you do not define an Override Tax Rate, the system uses the Current Year tax rates to calculate taxes.

If you have defined an Override Tax Rate, the system calculates the tax on all Closing members using that rate. The system first calculates the CY base members at the

Current Year tax rate. Then it calculates the difference between the Current Year tax rate and Override Tax Rate, and stores the amount in the corresponding RollForward member.

Example:

```
Current Year Tax Rate:  30%, Override Tax Rate: 40%, CYSys: 10,000


RF#CYSys.DC#PreTax = 10,000


RF#CYSys.DC#Tax = 3000


RF#CYSysTR.DC#Tax = 1000


RF#CYSysDT.DC#Tax = 4000
```

If an account is identified as an Equity Temp account, the CYSys and CyAdj amounts are reversed to CYSysReversal and CyAdjReversal.

Sample Account Properties:

Property	Value
Account Type	BALANCERECURRING
IsCalculated	No
IsConsolidated	No
IsICP	No
PlugAcct	<Blank>
RollForward TopMember	OverrideTaxRates
Jurisdiction TopMember	AllNational
ReportingStandard TopMember	<Blank>
DataCategory TopMember	<Blank>
TaxType TopMember	National
Other Custom TopMembers	<Blank>
NumDecimalPlaces	<Any valid values>, suggested: 2
UseLineItems	No
EnableAggregationOnCustoms	No (for All Customs)
UDA1	<Blank>
UDA2	<Blank>
UDA3	<Blank>
XBRL	<Blank>
Security Class	<As needed>
ICPTopMember	<Blank>
EnableDataAudit	<As needed>
CalcAttribute	<Blank>

Overriding Translation Rates

You can override the translation rate using these user-defined properties for NIBT accounts:

Property	Value
UD Property	TrOvRate
Valid Values	Account member of Rate type
Description	Used to translate account values at a different rate than the Average rate.
Validity	NIBT accounts

Property	Value
UD Property	TrOvDiffAcc
Valid Values	Any permanent difference account (account should be calculated)
Description	Account stores the difference between the System Average and Override rate
Validity	NIBT account for which TrOvRate is also defined

Example:

NIBT account UD1: TrOvRate: NIBTOverrideRate

UD2: TrOvDiffAcc: FXAdjPerm

Property	Value
UD Property	CalcNIBTFX
Valid Values	Yes or No
Description	Allows the NIBT override translation rate data entry for the specified parent entity
Validity	Parent Entity

In addition, you can use the NIBT Translation Override Rates data entry form to enter rate data for each entity on an override basis. See Data Form Names and Descriptions.

Specifying Valid Accounts By Entity

You can identify the Tax accounts to be used by entity. By default, all accounts are valid for all entities. You can disable them for a specific entity.

If an account is not valid for an entity, it is considered Inactive. There are two data forms available to specify valid and inactive accounts: Inactive, and Inactive Regional. The POV of each form displays the entity, and the rows contain accounts.

You cannot enter data into Inactive accounts. If data exists for an account, you must clear it before you change the account to Inactive.

After you set an account as Inactive, to change data grid cells to NoInput cells, you must reload your rules file. During the Tax Automation process, the system skips any Inactive accounts for calculation.

In the metadata file, you must also identify the Account, Jurisdiction, ReportingStandard, or any additional Custom dimension member in which the Inactive data should be stored. You use the Inactive user-defined property. See Account User-Defined Properties.

These accounts can be set as Active or Inactive:

National Accounts

These members are children of the NInactive parent account:

- NIBTBA
- NIBTBR
- PermGSTotal
- TempGSTotal
- PermSTTotal
- TempSTTotal
- TaxSpecialDeductions
- CurrentAddtlSrcTotal
- CurrentAddtlManualTotal
- TaxAttribTotal
- VATotal
- EquityBATotal
- EquityPermTotal
- EquityTempTotal
- EquityAddtlTotal
- AdditionalDiscreteTotal

Regional Accounts

These members are children of the RInactive parent account:

- RPermTotal
- RTempTotal
- RPermRegionalTaxDeduction
- RTaxPostApportionmentAdj
- RCurrentAddtlSrcTotal
- RCurrentAddtlManualTotal
- RTaxAttribTotal
- RVATotal

The Inactive account is the parent of the NInactive and RInactive accounts, and contains the Inactive user-defined property keyword. The value of the keyword is the

Scenario member in which the Inactive setting is stored. The sample metadata file has the property set to the Actual scenario. You can change this as needed.

To specify Inactive accounts:

1. Open a data form:
   - To specify National accounts, open the **Inactive** data form.
   - To specify Regional accounts, open the **Inactive Regional** data form.
2. From the POV, select a base level entity.
3. For each account that you want to set as Inactive, enter the number `1` in the **Inactive** column next to the account.

   If the Inactive column is blank, the account is considered Active.

Configuring Accounts for VA Allocation Calculations

Oracle Hyperion Tax Provision provides a classification property and alternate hierarchy specifically for the classification of Current and NonCurrent Deferred Tax Assets, to be used in the Valuation Allowance Allocation calculation in accordance with US GAAP.

To configure accounts for VA Allocation calculations:

1. Set the `VAClassification` global property to Yes on the TaxSettings account to allow Valuation Allowance Allocation for the Tax accounts.
2. Define the alternate hierarchy for VAClassification or Financial Statement purposes. See Valuation Allowance Allocation Calculation.
   - For VA Allocation Classification, use the VAClassification hierarchy under Tax Settings.
   - For Financial Statement Classification, use the BSClassification hierarchy.
3. Set the Classification Level property to No for the base member, and Yes for any member in its ancestry chain.
   - For VA Allocation Classification, use the `VAClassLevel` user-defined property. See Valuation Allowance Allocation Calculation
   - For Financial Statement Classification, use the `ClassLevel` user-defined property. See Custom Dimension User-Defined Properties.
4. Define the TARF1 user-defined property on DataCategory members (TARFDeferredVAAllocCurrent) and TARFDeferredVAAllocNonCurrent), based on their classification (VA Allocation or Financial Statement), to move the members to the Tax Account Rollforward schedule.
   - For VA Allocation Classification, set `TARF1:VACurrent`, or `TARF1:VANonCurrent`.
   - For Financial Statement Classification, set `TARF1:Current` and `TARF1NonCurrent`.

Managing Entities

During the initial implementation of the Oracle Hyperion Tax Provision application, you must update the Entity dimension to include Legal Entities for the application. In

addition, at the beginning of each provisioning period, you may need to add new entity details. You can maintain entities using one of these methods:

- Metadata Manager—Create additional accounts or update existing accounts using the Win32 tool for Classic applications. For details on Metadata Manager, see the *Oracle Hyperion Financial Management Administrator's Guide*.
- Oracle Data Relationship Management—Create additional accounts or update existing accounts using Data Relationship Management. For details, see the *Oracle Data Relationship Management Integrating Oracle Data Relationship Management Suite with Enterprise Performance Management*.
- Load Application Elements—Create an external APP or XML metadata file with the information using a text editor, Microsoft Excel, or an XML editor. For file format and syntax information, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Populating Opening Balances Between Scenarios

To populate the opening balances for the Current scenario, you can specify the Scenario member from which the closing balances should be copied. For example, you could copy the closing balances from the Actual scenario to the opening balances of the Forecast scenario.

These user-defined properties enable you to specify the source for each Scenario member:

Property	Value
UD Property	SrcSc
Values	<Scenario member> (for example, Actual)
Description	Source Scenario member
Example	Forecast: UD1=SrcSc:Actual

Property	Value
UD Property	SrcYr
Values	<Source Year member> (for example, 1)
Description	Source Year member. The value for this property indicates the Current year minus the value. For example, Value 1 indicates Current Year (2014) - 1 = 2013.
Example	Forecast: UD1=SrcYr:1

Property	Value
UD Property	SrcP
Values	<Source Period member> (for example, P12)
Description	Source Period member
Example	Forecast: UD1=SrcP:P12

You can set all three UD properties together, for example: SrcSc:Actual^SrcYr:1^SrcP:P12

You can also use the Opening Balances by Scenario Screen to specify source Scenario members.

To specify source Scenario members:

1. Open the **Opening Balances by Scenario** screen.

   All Destination Scenario members are displayed as row headers.

2. From the source member columns, use the drop-down lists to select Source Scenario members.

These conditions are applied while copying the opening balances:

- If there is no source Scenario specified using the Opening Balances by Scenario screen, then the Scenario member specified in the UD property is considered; if there is no member specified in the UD property either, then the current Scenario member is used.
- If no source Year is specified, the prior Year is used.
- If no source Period is specified, the last Period (P12) value is used.
- Appropriate future Scenario periods are impacted when calculating the current period.

Adding RollForward Members

You can add additional RollForward members under these sections:

- Provision section (P&L section)
- Non provision section
- Equity adjustment section

To add a RollForward member under the Provision section:

1. Add the member as a sibling of the ContingencyDO member and before the RCTotal member.
2. Ensure that the new member is added to the following hierarchies so that the predefined data forms display the new member:
   - CYDTNRTotal
   - TempDiffCYTotal
   - TempDiffCYTotalTR

To add a RollForward member under the Non provision section:

1. Add the member as a sibling of the DisposalsNP member and before the EquityNPTotal member.
2. Ensure that the new member is added to the following hierarchies so that the predefined data forms display the new member:
   - NPDTNRTotal
   - NPTotal
   - TempDiffNPTotal
   - RegionalNPTotal

To add a RollForward member under the Equity Adjustment section:

1. Add the member as a sibling of the EquityOtherNP member and before the RCEquityTotal member.
2. Ensure that the new member is added to the following hierarchies so that the predefined data forms display the new member:
   - EquityNPTotal
   - TempDiffEquityNPTotal
   - TempDiffEquityNPTotalTR

These user-defined properties apply to new RollForward members:

To ensure that the data is included in ETR rate reclassification calculations, use these properties to specify the Destination account for each RollForward member:

Property	Value
UD Property	DestAcVA
Values	Valid RollForward member, for example, VAOther

Property	Value
UD Property	DestAcDef
Values	Valid RollForward member, for example, DefTaxOther
Example	OtherSys: UD1 = DestAcVA:VAOther^DestAcDef:DefTaxOther

- To ensure that the data is included in the TARF movement hierarchy, use these properties:

Property	Value
UD Property	TARF1
Values	Valid RollForward member, for example, RF#OtherSys When you specify the RollForward member for the TARF1 keyword, the member name should be preceded by "RF#".
Example	TARFOtherDeferredSys: UD1 = TARF1:RF#OtherSys

- To ensure that the data is included in Tax Automation, use these properties:

Property	Value
UD Property	TaxAutomation
Values	Yes or No
Example	OtherSys:UD1=TaxAutomation:Yes

After you add new members and specify the user-defined properties, you must modify data forms to include the new members. You can modify data forms using either of these methods:

- Use the Data Form Designer page.
- Manually edit the data form script.

To edit data forms using the Form Designer:

1. Select **Consolidation**, and then **Documents**, and open a data form.

> **Tip:**
>
> If the Designer page is not automatically displayed, click **Designer**, or select **Actions**, and then **Designer**.

2. Click **Edit**, or select **Actions**, and then **Edit**.
3. Select the column where you want to insert the new member, and then click **Add New Column**, or select **Actions**, and then **Add New Column**.
4. Drag and drop the RollForward dimension from the POV Dimensions list, select the dimension and then select the corresponding member.

To edit data forms using the form script:

1. Select **Consolidation**, and then **Documents**, and open a data form.
2. From the form toolbar, click **Script**, or select **Actions**, and then **Script**.
3. Insert a column for the new member and adjust the column numbers.

For example, the following columns exist in a form:

- C1=RF#RTADO
- C2=RF#ContingencyDO
- C3=RF#RCTotal

If you insert a new RollForward member after the ContingencyDO member, the script would show these columns for the form:

- C1=RF#RTADO
- C2=RF#ContingencyDO
- C3=RF*NewMember*
- C4=RF#RCTotal

The following table lists the forms that include individual members from a RollForward hierarchy.

Data Form	RollForward Hierarchy
Deferred Tax	Closing
Deferred Tax Regional	RegionalClosing
Deferred Tax for TAR	ClosingReclass
Deferred Tax for TAR Regional	RegionalClosingReclass
Deferred Tax - IFRS	ClosingDTNR
Deferred Tax for TAR - IFRS	ClosingReclassDTNR

Adding Additional Supplemental Schedule Functionality

You can add additional Supplemental Schedule functionality. Use these guidelines.

When you create new accounts, use the appropriate parent member as the TopMember, such as when selecting the RollForward Close hierarchy, selecting the appropriate DataCategory member.

Example: For Ex-BVT accounts:

BVTDetail

PPETotal

- PPEPlant
- PPEInvProp
- PPEEquip
- PPEOpLease

You would set these TopMembers for the accounts:

Account/ Custom Dimension	RollForward	DataCategory	TaxType	Jurisdiction	ReportingStandard
PPEPlant PPEInvProp PPECapItems	ClosingBVT1	TotalBVT	AllNational	National	ReportingStandard
PPEEquip PPEOpLease	ClosingBVT	TotalBVTNoIRE	AllNational	National	ReportingStandard

The PPEPlant, PPEInvProp, and PPECapItems accounts have ClosingBVT1 as the RollForward TopMember, and TotalBVT as the DataCategory TopMember. This make these accounts available for data entry for members of the ClosingBVT1 and TotalBVT hierarchies.

The PPEEquip and PPEOpLease accounts have ClosingBVT as the RollForward TopMember, and TotalBVTNoIRE as the DataCategory TopMember. This makes these accounts available for data entry for members of the ClosingBVT and TotalBVTNoIRE hierarchies.

You must create the Opening to Closing movement hierarchy under the RollForward dimension. For example, ClosingBVT hierarchy is the master Closing hierarchy created for BVT accounts. You create various Closing hierarchies using the applicable members from the master hierarchy. For example, the Closing BVT1 hierarchy is created using members defined under the master ClosingBVT hierarchy.

```
ClosingBVT1
      |__OpeningAsAdjustedBVT
      |__PLBVTTotal
      |__NPBVTTotal
      |__FXBVTTotal

ClosingPPEBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__PPEPshipAlloc
      |__PPEPshipAllocOther
      |__AdditionsBVT
      |__DeletionsBVT
      |__PPEDepreciation
      |__FXBVTTotal

ClosingPensionBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__PensionExpenseRecovery
      |__PensionPayments
      |__OtherBVT
      |__FXBVTTotal

ClosingIntangiblesBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__IntangiblesAmort
      |__IntangiblesTaxAmort
      |__OtherBVT
      |__FXBVTTotal

ClosingAROBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__OtherBVT
      |__FXBVTTotal

ClosingFinanceCostBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__FXBVTTotal

ClosingStkCompBVT
      |__OpeningAsAdjustedBVT
      |__TrueUpBVT
      |__AdditionsBVT
      |__DeletionsBVT
      |__OtherBVT
      |__FXBVTTotal
```

Oracle Hyperion Tax Provision supports customizable Rollforward hierarchies for various account types. When using the Deferred Tax Proof feature, you should create an additional hierarchy for each closing hierarchy. The second hierarchy will contain the Rollforward closing hierarchy and the BVTTaxCalc member. The second hierarchy parent should be used for the TopMember of the BVT accounts.

```
ClosingBVT1Tax
      |__BVTTaxCalc → IsCalculated : Yes,  AggrWeight : 1
      |__ClosingBVT (Same as above)

ClosingDepBVTTax
      |__BVTTaxCalc
      |__ClosingPPEBVT (Same as above)

ClosingPensionBVTTax
      |__BVTTaxCalc
      |__ClosingPensionBVT (Same as above)

ClosingIntangiblesBVTTax
      |__BVTTaxCalc
      |__ClosingIntangiblesBVT (Same as above)

ClosingAROBVTTax
      |__BVTTaxCalc
      |__ClosingAROBVT (Same as above)

ClosingFinanceCostBVTTax
      |__BVTTaxCalc
      |__ClosingFinanceCostBVT (Same as above)

ClosingStkCompBVTTax
      |__BVTTaxCalc
      |__ClosingStkCompBVT (Same as above)
```

The members can be duplicated in the Account and RollForward dimensions so that Permanent accounts can contain data from any of the other members, but Temporary accounts data can only come from the corresponding member. For example, the Tax in Equity members are duplicated in Account and RollForward dimensions, because Permanent accounts can contain data from any of the reserves, but for Temporary accounts, data can only come from corresponding reserves, for example AFS to AFS, and CFH to CFH.

For FX calculations, you can specify if a RollForward member should be translated at the Opening or Current rate by specifying the Opening user-defined property:

Property	Value
Property	Opening Rate
Keyword	OpeningRate
Valid Entry	Yes or No. If set to No, the system uses the Average Rate for translation. Default is: OpeningRate:No

Using Tax Automation, the values from the newly created Supplemental Schedules can be moved into core tax calculations.

Copying Return to Accrual Adjustments

You can copy current and deferred Return to Accrual (RTA) adjustments from one Scenario member to another Scenario member, for one or more ReportingStandards. For example, you can enter RTA adjustments once in the Actual Scenario, and then copy them to a Budget Scenario, or other ReportingStandard, such as US GAAP.

You can copy RTA adjustments from multiple source ReportingStandards, but only from one source Scenario.

The ability to copy RTA adjustments is required if you use an Effective rate-based approach to provisioning. When using this approach, RTA adjustments are accounted for using the discrete method and are recorded in the period they become known as to timing and amount.

For example, you use the Effective rate-based approach during the year. In September, you file tax returns for the prior year. The adjustments become certain as to amount and timing. You prepare the RTA in the Actual Scenario – IFRS_Underlying, and record journal entries in September to reflect the adjustments to tax expense and current and deferred tax assets/liabilities.

The September tax provision calculated using an Effective rate applied to NIBT requires that the RTA adjustments be included as discrete items in the Interim Provision calculation. Discrete items are accounted for in the Outlook Scenario - IFRS_Exceptional. Therefore, the RTA calculated in Actual must be copied to the Interim Provision Calculation. Oracle Hyperion Tax Provision provides the ability to copy the current tax expense adjustment to the Current Provision, and the RTA adjustments to the Temporary Differences.

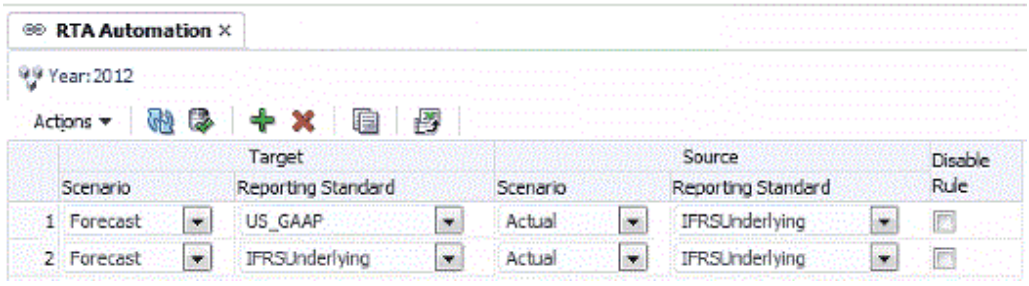
You define rules for copying RTA Adjustments using the RTA Automation Screen. See Defining RTA Automation Rules.

Accessing the RTA Automation Screen

You use the RTA Automation Screen to define rules for copying RTA adjustments. You can enter the source and destination Scenario and ReportingStandard members for copying RTA balances.

> **Note:**
>
> To define RTA Automation rules, you must have Administrator or Power User security rights.

To access the RTA Automation screen, from the **Tax Provision** menu, select **Settings**, and then select **RTA Automation**, or select it from the **Application Tasks** list.



Rules are automatically sorted by the Scenario and ReportingStandard.

From the RTA Automation screen, you can perform these actions using the toolbar or the Actions menu:

- Add a new row. Click on the Add icon, or select Add from the Actions menu to create a new row, then select the Target Scenario and ReportingStandard and Source ReportingStandard, using the pre-populated drop-down lists for Scenario and Reporting Standard.
- Delete a specified rule
- Disable a rule for the specified year. The Disable checkbox is available on each row. When you disable a rule, it defaults to the same Scenario and Reporting Standard as the Source.
- Copy the rules from the prior year to current year
- Submit changes to the database
- Refresh the changes
- Export the rules configuration to MS Excel for further analysis

RTA Automation Columns

Column	Target Scenario
Values	A valid member of the Scenario dimension
Default	None
Comment	Example: Forecast

Column	Target Reporting Standard
Values	A valid member of the ReportingStandard dimension
Default	None
Comment	Example: US_GAAP

Column	Source Scenario
Values	One valid member of the Scenario dimension
Default	None
Comment	Example: Actual

Column	Source Reporting Standard
Values	One or more valid members of the ReportingStandard dimension. From the dropdown, select one or more members or select All.
Default	None
Comment	Example: IFRSUnderlying

Column	Disable Rules
Values	Selected or deselected
Default	Deselected

Column	Disable Rules
Comment	If selected, the rule is disabled for the specified year. When you disable a rule, it defaults to the same Scenario and Reporting Standard as the Source.

Defining RTA Automation Rules

The RTA Automation screen enables you to easily enter the source Scenario member and ReportingStandard members for copying RTA balances. The screen displays all destination Scenario / ReportingStandard members as row headers. You select the Source Scenario and ReportingStandard members using the drop-down lists.

To define RTA Automation rules:

1. From the **Tax Provision** menu, select **Settings**, and then select **RTA Automation**, or select it from the **Application Tasks** list.
2. To add a rule, from the toolbar, click **Add Rule**, or select **Actions**, and then **Add Rule**.

   The system inserts a new row in which you can define the rule.
3. From the drop-down lists, select the Target Scenario and Reporting Standard, and the Source Scenario and Reporting Standard.

These operations are allowed on each row:

- To delete a rule:

  Select a rule, then from the toolbar, click **Delete Rule**, or select **Actions**, and then **Delete Rule**.

- To copy a rule:

  Select a rule, then from the toolbar, click **Copy Rule**, or select **Actions**, and then **Copy Rule**. The system copies the rule from the prior year to the current year.

- To export the configuration to an Excel worksheet:

  click **Export to Excel**, or select **Actions**, and then **Export to Excel**, and then save the file. Rules are automatically sorted by the Scenario and Reporting Standard.

  To submit the changes to the database, from the toolbar, click **Submit**, or select **Actions**, and then **Submit**.

- To refresh/reset the changes, from the toolbar, click **Refresh**, or select **Actions**, and then **Submit**.

Disabling RTA Automation Rules

From the RTA Automation screen, you can disable specific rules. Rules that are disabled are not executed for the specified Scenario, Year and Period.

To disable a RTA Automation rule:

1. From the **Tax Provision** menu, select **Settings**, and then select **RTA Automation**, or select it from the **Application Tasks** list.
2. From the RTA Automation screen, select the account for which you want to disable rules.
3. In the **Disable Rule** column, click the checkbox to disable the rule.

Copying RTA Automation Rules

You can copy the RTA Automation rules from the prior period to the current period. This option overwrites all the values for the current period.

To copy RTA Automation rules:

1. From the RTA Automation screen, click **CopyRTASettings**.
2. From the Copy Confirmation warning, click **Yes** to continue.

RTA Automation Cell Text

The RTA Automation rule definition is stored in the RTA/Credit Automation cell text label at the following POV:

- Destination Scenario
- POV Year
- Fixed Period
- Entity [None}
- Destination ReportingStandard
- JD - SystemMember
- DC - SystemMember
- TT - SystemMember
- RF - SystemMember
- A - RTACopy

Syntax

- Colon (:) separator - used to separate the KEYWORD from the VALUE.
- Caret (^) separator - used to identify and separate the different KEYWORD/VALUE pairs.
- Semicolon (;) separator - used to identify multiple values for the same KEYWORD.
- At (@) symbol - used to identify additional logic to use for the same destination account.

Example

```
Forecast;IFRSUnderlying:"RTACopy^SrcScenario:Actual^SrcRS:IFRSUnderlying"
```

Managing User-Defined Properties

User-defined properties are used in the Oracle Hyperion Tax Provision application to enable you to customize the dimension members with special properties. The properties information is used in rules for tax calculation purposes. See the individual UD keyword explanation in each Dimension section.

In the Sample Metadata file, user-defined keywords are provided as examples. You can specify keywords in any of the three UD fields. The GetUDEntry function is used with rules for retrieving a keyword entry.

Member Lists and Rules files use a GetUDEntry function that allows each UD field to contain more than one reference.

> **Note:**
>
> This function was written for specific applications and is not a generic Oracle Hyperion Financial Management function.

For example, a UD property might contain the following string:

```
Keyword1:Entry1^Keyword2:Entry2^Keyword3:Entry3
```

This user-defined entry consists of three elements, separated by a “^” symbol. In each element, there is an identifying keyword followed by the entry. In the example shown above, there are three entries:

```
Keyword:    Keyword1    Entry:    Entry1

Keyword:    Keyword2    Entry:    Entry2

Keyword:    Keyword3    Entry:    Entry3
```

The GetUDEntry function can be used to access entries in a specific UD field (UD1, UD2, UD3), or in any UD field (ALL).

In the Sample application, the keyword is defined in a specific UD field for consistency purposes. However, because the system uses the GetUDEntry Function in rules to retrieve the applicable keyword entry in all of the UD fields, you can specify the keyword entry in any of the UD fields.

6

Validating Data and Metadata

Oracle Hyperion Tax Provision provides two types of validation for applications:

- Data Integrity validations
- Metadata validations

Data Integrity validations are configured in the system to ensure that the calculation is valid. For example, the Current Provision and Deferred Provision should equal the total Effective Tax Rate (ETR).

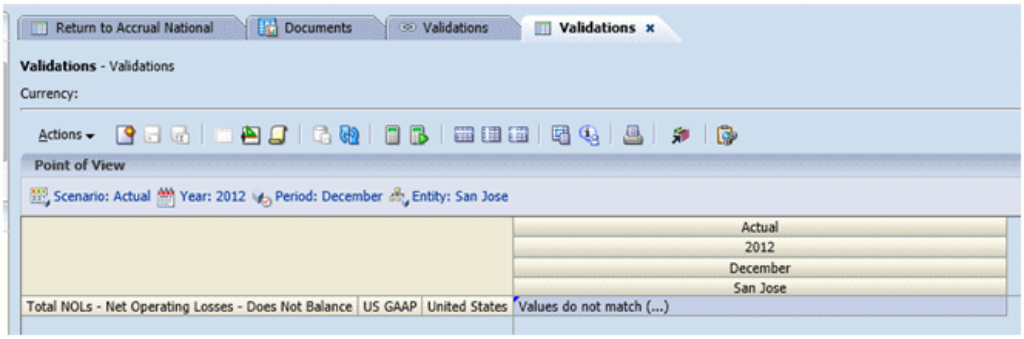
Metadata validations ensure that the metadata setup is valid. Each new account added to the application should have valid CustomTopMembers for a valid intersection.

You can also build additional customized validations specific to the application. The customized validation can be added into a rule file or designed as part of Process Control. This should be considered during the design of the application.

Data Validation

As part of the Sub Calculate process, the system also performs the data validation process by running the Sub Validate routine. The validation routine performs the following data check, and writes a cell text entry with a warning message to each validation account if the data does not pass the validation check.

A separate Data Entry Form called “Validations” is available for you to view the warning messages generated by the data validation process.



ValidationPositiveEntry

Ensure that A#TaxLossCFS.RF#CYAdj.DC#PreTax_Input.TT#National is a positive amount in “Current provision”.

ValidatonTaxLossesTotal

Ensure that the following is true:

A#TaxLossesTotal.RF#TempDiffclosing.DC#PreTax_Input.TT#National (Temp Diff RF National)

= A#NTaxLosses.RF#TaxLossCreditTotal.DC#TaxLossCreditTotal.TT#National (“Tax Losses National)

ValidationSETRTotal

Ensure that the following is true:

A#CurrentTaxExpense.RF#CY.DC#Tax.TT#National (“Current Provision”)

+ A#NDefTaxTotal.RF#CYTotal.DC#Tax.TT#National (“Deferred Tax ”)

= A#SETRTotal.RF#ETRTotal.DC#Tax.TT#National (“Statutory Effective Tax Rate National”)

ValidationRETRTotal

Ensure that the following is true:

A#RCurrentTaxExpense.RF#CY.DC#Tax.TT#Regional (“Current Provision Regional”)

+ A#RDefTaxTotal.RF#CYTotal.DC#Tax.TT#Regional (“Deferred Tax RF Regional”)

= A#RETRTotal.RF#ETRTotal.DC#Tax.TT#Regional (“Statutory Effective Tax Rate Regional”)

ValidationCETRTotal

Ensure that the following is true:

A#CurrentTaxExpense.RF#CY.DC#Tax.TT#National.JD#Jurisdictions(“Current Provision”)

+ A#NDefTaxTotal.RF#CYTotal.DC#Tax.TT#National.JD#Jurisdictions (“Deferred Tax”)

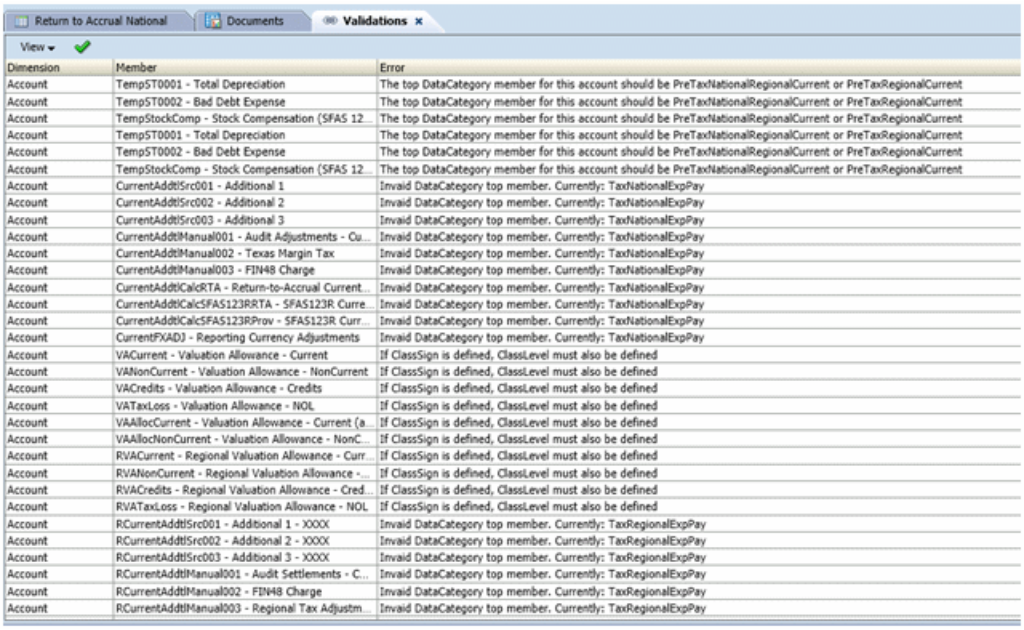
+ A#RCurrentTaxExpense.RF#CY.DC#Tax.TT#Regional.JD#Jurisdictions(“Cur Provision Regional)

+ -A#RDefTaxTotal.RF#CYTotal.DC#Tax.TT#Regional.JD#Jurisdictions (“Def Tax RF Regional”)

= A#CERTTotal.RF#ETRTotal.DC#TaxCETR.TT#National.JD#Jurisdictions (Consolidated ETR)

Metadata Validation

The Validations custom screen enables you to manually perform the metadata validation process. After the process is complete, if any metadata is invalid, the system displays warning or error messages with explanations.



Dimension	Member	Error
Account	TempST0001 - Total Depreciation	The top DataCategory member for this account should be PreTaxNationalRegionalCurrent or PreTaxRegionalCurrent
Account	TempST0002 - Bad Debt Expense	The top DataCategory member for this account should be PreTaxNationalRegionalCurrent or PreTaxRegionalCurrent
Account	TempStockComp - Stock Compensation (SFAS 12...	The top DataCategory member for this account should be PreTaxNationalRegionalCurrent or PreTaxRegionalCurrent
Account	TempST0001 - Total Depreciation	The top DataCategory member for this account should be PreTaxNationalRegionalCurrent or PreTaxRegionalCurrent
Account	TempST0002 - Bad Debt Expense	The top DataCategory member for this account should be PreTaxNationalRegionalCurrent or PreTaxRegionalCurrent
Account	TempStockComp - Stock Compensation (SFAS 12...	The top DataCategory member for this account should be PreTaxNationalRegionalCurrent or PreTaxRegionalCurrent
Account	CurrentAddtlSrc001 - Additional 1	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlSrc002 - Additional 2	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlSrc003 - Additional 3	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlManual001 - Audit Adjustments - Cu...	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlManual002 - Texas Margin Tax	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlManual003 - FIN48 Charge	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlCalcRTA - Return-to-Accrual Current...	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlCalc5FAS123RRTA - SFAS123R Curre...	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentAddtlCalc5FAS123RProv - SFAS123R Curr...	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	CurrentFXADJ - Reporting Currency Adjustments	Invaid DataCategory top member. Currently: TaxNationalExpPay
Account	VACurrent - Valuation Allowance - Current	If ClassSign is defined, ClassLevel must also be defined
Account	VANonCurrent - Valuation Allowance - NonCurrent	If ClassSign is defined, ClassLevel must also be defined
Account	VACredits - Valuation Allowance - Credits	If ClassSign is defined, ClassLevel must also be defined
Account	VATaxLoss - Valuation Allowance - NOL	If ClassSign is defined, ClassLevel must also be defined
Account	VAAllocCurrent - Valuation Allowance - Current (a...	If ClassSign is defined, ClassLevel must also be defined
Account	VAAllocNonCurrent - Valuation Allowance - NonC...	If ClassSign is defined, ClassLevel must also be defined
Account	RVACurrent - Regional Valuation Allowance - Curr...	If ClassSign is defined, ClassLevel must also be defined
Account	RVANonCurrent - Regional Valuation Allowance -...	If ClassSign is defined, ClassLevel must also be defined
Account	RVACredits - Regional Valuation Allowance - Cred...	If ClassSign is defined, ClassLevel must also be defined
Account	RVATaxLoss - Regional Valuation Allowance - NOL	If ClassSign is defined, ClassLevel must also be defined
Account	RCurrentAddtlSrc001 - Additional 1 - XXXX	Invaid DataCategory top member. Currently: TaxRegionalExpPay
Account	RCurrentAddtlSrc002 - Additional 2 - XXXX	Invaid DataCategory top member. Currently: TaxRegionalExpPay
Account	RCurrentAddtlSrc003 - Additional 3 - XXXX	Invaid DataCategory top member. Currently: TaxRegionalExpPay
Account	RCurrentAddtlManual001 - Audit Settlements - C...	Invaid DataCategory top member. Currently: TaxRegionalExpPay
Account	RCurrentAddtlManual002 - FIN48 Charge	Invaid DataCategory top member. Currently: TaxRegionalExpPay
Account	RCurrentAddtlManual003 - Regional Tax Adjustm...	Invaid DataCategory top member. Currently: TaxRegionalExpPay

To run the validation process:

1. Open the **Metadata Validations** screen.
2. From the toolbar, click **Run Validations**.

Validation Process

During the validation process, the system performs these checks:

Equity Reversal Accounts

For Equity Reversal accounts, you must specify the corresponding reversal account.

If the account containing the EqRevN keyword for Equity Perm/Temp Reversal is National, then the corresponding reversal account must be a descendant of the CurrentAddtlCalcTotal account.

If the account containing the EqRevR keyword for Equity Perm/Temp Reversal is Regional, then the corresponding reversal account must be a descendant of the RCurrentAddtlCalcTotal account.

The reversal account should be set as Calculated.

Account Members ClassSign Property

ClassSign property should be allowed only if ClassLevel is defined.

Tax accounts that contain the ClassSign property in the UD field must have only the ClassLevel property defined as Yes.

Account Members ClassLevel Property

Accounts with ClassLevel property in the UD field must adhere to these rules:

- If multiple parents exist for the account with ClassLevel property, the Default Parent field must be specified for the account, because the Default Parent information is used for the parent check.
- All siblings of the account with ClassLevel property must have the same ClassLevel property value. <Blank> is the same as the value Yes.
- For the parents of the account with ClassLevel property, some parent members should have ClassLevel:Yes.

Tax AccountTop Member

The TopMember of all Tax Accounts should have the following information:

RollForward dimension—Must be ClosingPlusTaxMovement

DataCategory dimension—Must be one of the following members:

- PreTaxCETR
- PreTaxNational
- PreTaxNationalCETR
- PreTaxNationalCurrent
- PreTaxNationalNonCurrent
- PreTaxNationalRegional
- PreTaxNationalRegionalCETR
- PreTaxNationalRegionalCurrent
- PreTaxNationalRegionalNonCurrent
- PreTaxRegional
- PreTaxRegionalCurrent
- PreTaxRegionalNonCurrent
- TaxNational
- TaxNationalCurrent
- TaxNationalNonCurrent
- TaxRegional
- TaxRegionalCurrent
- TaxRegionalNonCurrent
- AppRegional
- AppRegionalCurrent

Children of Net Income Before Tax

DataCategoryTopMember assignment for the following accounts:

- Base members of A#NIBTAdjusted - Must be PreTaxNationalRegional
- Children of A#PermSTTotal - Must be PreTaxNationalRegional
- Children of A#PermGSTotal - Must be PreTaxNationalRegional

- Children of A#TempSTTotal - Must be either PreTaxNationalRegionalCurrent or PreTaxNationalRegionalCurrent
- Children of A#TempGSTotal - Must be either PreTaxNationalRegionalCurrent or PreTaxNationalRegionalCurrent

Netting Properties for Entities

When Netting properties are defined for the Entity member, these rules must be validated:

- The NettingNat and NettingReg keywords must have a value of Yes or No.
- The NettingNat and NettingReg keywords are allowed only at parent entity level.
- When NettingNat is Yes, all base children of the parent entity should have the same Domicile.
- When NettingNat is Yes, no other descendant member should have NettingNat set to Yes.
- When NettingNat is No, no other descendant member should have NettingNat set to Yes.

Entity Base Members

Every base entity member must contain a Domicile keyword in the UD field, and the Domicile country specified must be a valid member of JD#AllNational.

Regional Jurisdiction

For the members of the Regional hierarchy in the Jurisdiction dimension, the parent member must have the label with the format of "<country_code>_Region", for example, US_Region.

This parent member must contain at least one child member named "<country code>_Blended", for example, US_Blended.

Additional Jurisdiction members must have the label of "<country code>_xx", for example, US_CT.

7

Managing Tax Automation

Tax Automation is a key process to provide data for the core tax calculation. It represents the links between the Book data and the Tax data. After you load Trial Balance data into the application, you can run the Tax Automation process to link tax-sensitive Book data to one of these Tax accounts:

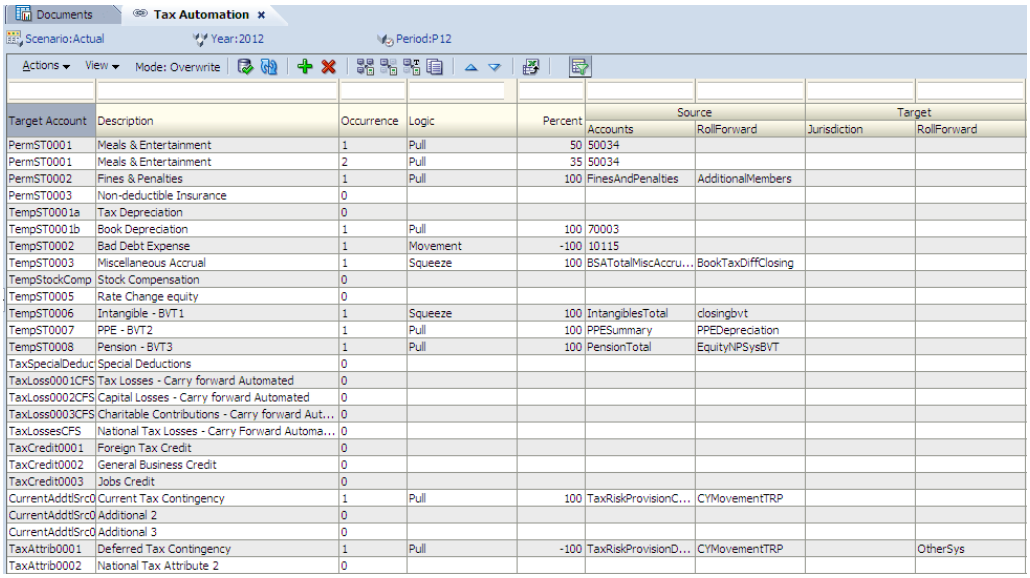
- Permanent Difference accounts
- Temporary Difference accounts
- Pre-Tax Income Adjustment accounts
- Additional provisioning accounts

Using Tax Automation, the Oracle Hyperion Financial Management system prepares the current provision process by copying the Net Income Before Tax amount from the entity's Income Statement into the Net Income Before Tax entry of the current provision. This ensures that the starting point of the current provision equals the legal entity's financial statements pretax income. The Tax Automation process can also be used to automate the amount of Net Income Before Tax adjustments that flow to the Current provision, for example, Book adjustments and Book reclassifications.

Accessing the Tax Automation Screen

You define the Tax Automation process using the Tax Automation Screen.

To access the Tax Automation screen, from the **Tax Provision** menu, select **Settings**, and then select **Tax Automation**, or select it from the **Application Tasks** list.



Target Account	Description	Occurrence	Logic	Percent	Source		Target	
					Accounts	RollForward	Jurisdiction	RollForward
PermST0001	Meals & Entertainment	1	Pull	50	50034			
PermST0001	Meals & Entertainment	2	Pull	35	50034			
PermST0002	Fines & Penalties	1	Pull	100	FinesAndPenalties	AdditionalMembers		
PermST0003	Non-deductible Insurance	0						
TempST0001a	Tax Depreciation	0						
TempST0001b	Book Depreciation	1	Pull	100	70003			
TempST0002	Bad Debt Expense	1	Movement	-100	10115			
TempST0003	Miscellaneous Accrual	1	Squeeze	100	BSATotalMiscAccru...	BookTaxDiffClosing		
TempStockComp	Stock Compensation	0						
TempST0005	Rate Change equity	0						
TempST0006	Intangible - BVT1	1	Squeeze	100	IntangiblesTotal	closingbvt		
TempST0007	PPE - BVT2	1	Pull	100	PPESummary	PPEDepreciation		
TempST0008	Pension - BVT3	1	Pull	100	PensionTotal	EquityNPSysBVT		
TaxSpecialDeduc	Special Deductions	0						
TaxLoss0001CFS	Tax Losses - Carry forward Automated	0						
TaxLoss0002CFS	Capital Losses - Carry forward Automated	0						
TaxLoss0003CFS	Charitable Contributions - Carry forward Aut...	0						
TaxLossesCFS	National Tax Losses - Carry Forward Automa...	0						
TaxCredit0001	Foreign Tax Credit	0						
TaxCredit0002	General Business Credit	0						
TaxCredit0003	Jobs Credit	0						
CurrentAddtlSrc0	Current Tax Contingency	1	Pull	100	TaxRiskProvisionC...	CYMovementTRP		
CurrentAddtlSrc0	Additional 2	0						
CurrentAddtlSrc0	Additional 3	0						
TaxAttrib0001	Deferred Tax Contingency	1	Pull	-100	TaxRiskProvisionD...	CYMovementTRP		OtherSys
TaxAttrib0002	National Tax Attribute 2	0						

Tax Automation Screen Layout

The Tax Automation definition is set up by Scenario, Year, and Period. When you define the Tax Automation process, you specify the Source and Destination members for which to run the automation process. For Source accounts, you can select individual members, multiple members, or member lists. In the rows, the system automatically displays all applicable Tax accounts for Destination accounts. This includes all base accounts of the following parent accounts:

- PermGSTotal - Permanent Differences (GAAP to Statutory)
- PermSTTotal - Permanent Differences (Statutory to Tax)
- TempGSTotal - Temporary Differences (GAAP to Statutory)
- TempSTTotal - Temporary Differences (Statutory to Tax)
- CurrentAddtlTotal - Total Additional Current Provision
- RPermTotal - Regional Permanent Differences
- RTempTotal - Regional Temporary Differences
- RCurrentAddtlTotal - Regional Total Additional Current Provision
- NIBTAdjusted - Net Income Before Tax
- TaxSpecialDeductions - Special Deductions
- TaxLossesCFSTotal - Total National Tax Losses - Carry Forward Automated
- TaxCreditsTotal - Total Tax Credits
- CurrentAddtlSrcTotal - Additional Current Provision - Source
- TaxAttribTotal - Total Tax Attributes
- VATotal - Total Valuation Allowance
- EquityGainLossAdjusted - Gain/(Loss) in Equity Adjusted
- EquityTempTotal - Total Equity Temporary Differences
- RPermRegionalTaxDeduction - Regional Tax Deduction
- RTaxPostApportionmentAdj - Regional Post Apportionment Adjustments
- RTaxLossesCFSTotal - Total Regional Tax Losses - Carry Forward Automated
- RTaxCreditTotal - Regional Total Tax Credits
- RCurrentAddtlSrcTotal - Regional Additional Current Provision - Source
- RTaxAttribTotal - Regional Tax Attributes
- RVATotal - Regional Valuation Allowance

You can filter the rows by entering the filtering text at the top of each column. For example, if you enter the text “Book” in the Description column, the system displays only the rows with the description starting with the “Book” text. The “and” logic is applied to the filtering process when multiple criteria is specified.

You can save the Tax Automation settings, and also export the Tax Automation definition to an Excel worksheet.

To save or export the Tax Automation definition:

1. To save the Tax Automation settings, from the toolbar, click **Save Settings**, or select **Actions**, and then **Save Settings**.
2. To export, click **Export the table data into Excel worksheet**, or select **Actions**, and then **Export the table data into Excel worksheet**.
3. Click **Open**, or **Save** and select a location.

Tax Automation Columns

This section explains the valid values for columns used for Tax Automation.

> **Note:**
>
> The Tax Automation process uses RollForward members that have been enabled for automation using the Tax Automation user-defined property. See RollForward User-Defined Properties.

Column	Target Account
Values	A base member of the valid parent Tax account
Default	The base account is displayed by default.

Column	Target Account
Comment	System automatically displays base accounts. This is the account to which the Tax Automation calculation is applied. You can insert additional rules for the same account.

Note:

You cannot define a Tax Automation rule and a NOL Automation rule for the same Tax Loss Carryforward target account.

Caution:

Do not set up Tax Automation for the following Permanent Different account: FXAdjPerm (NIBT Translation Adjustment). This account is used to store the NIBT override translation rate difference amount.

Column	Occurrence
Values	1 or any consecutive number above 1
Default	0
Comment	When you define additional rules for the same account, the system automatically increases the occurrence value by 1. This value indicates how many rules are defined for the same target account.

Column	Logic
Values	Pull, Move, Squeeze, National Adjustment, Annualize, Prior Year

Column	Logic
Default	None
Comment	This column is required. From the drop-down list, you must select one of the valid calculation logic methods. See Tax Automation Calculation Methods.

Column	Percent
Values	Any number between -100 and 100.
Default	100%
Comment	The percentage parameter used for the logic calculation.

Column	Source Account
Values	One or more valid accounts, separated by a semi-colon (;). The source accounts must be descendants of TaxAccounts or OtherTaxAccounts. They can also be book accounts for certain logic types. They can be base or parent accounts. This column is required.
Default	Defaults to target account for Annualize, Prior Year and National Adjustment logic. Other methods require selection of a valid account.
Comment	The source accounts from which the system obtains data for calculation.

Column	Source RollForward
Values	One valid RollForward member
Default	RF#TBClosingTotal
Comment	The source RollForward member from which the system obtains data for calculation.

Note:

If you specify National Adjustment logic in Tax Automation, the Source Rollforward field is disabled.

Column	Source Scenario
Values	One valid Scenario member

Column	Source Scenario
Default	Not required. If not specified, the POV Scenario is used.
Comment	The source Scenario member from which the system obtains data for calculation.

Column	Source Year
Values	One valid Year member
Default	Not required. If not specified, the POV Year is used.
Comment	The source Year member from which the system obtains data for calculation. For Prior Year logic, the current year and future years are not valid.

Column	Source Period
Values	One valid Period member
Default	Not required. If not specified, the POV Period is used.
Comment	The source Period member from which the system obtains data for calculation.

Column	Source ICP
Values	One valid Intercompany Partner (ICP) Top member
Default	ICP {None}
Comment	The source ICP member from which the system obtains data for calculation. This column is used to specify an ICP Top Member to enable the Tax Automation process to include Elimination values.

Column	Target Entities
Values	One or more valid base entities or valid entity lists, separated by a semi-colon (;)
Default	<Blank> for ALL base entities in the application
Comment	If you specify an entity or a list of entities, the calculation applies only to those entities. If you do not specify an entity, the calculation applies to all base entities. Entity specification applies to both Source and Target.

Column	Excluded Entities
Values	One or more valid base entities or valid entity lists, separated by a semi-colon (;)
Default	None

Column	Excluded Entities
Comment	Identifies the entities to be excluded for processing. Entity specification applies to Source and Target.

Column	Target Jurisdiction
Values	One or more valid Jurisdiction members or lists, separated by a semi-colon (;). Jurisdiction is only available for Regional accounts. Must be a base member of AllRegional, and a valid region of the entity's domicile.
Default	For a Regional account, <blank>. The system uses all active regions.
Comment	The automation process is done only for one of the active regions of the entity's domicile country. The specification applies to both Source and Target Jurisdiction.

Column	Target ReportingStandard
Values	One or more valid ReportingStandard base members or lists, separated by a semi-colon (;).
Default	<Blank> for ALL ReportingStandards (with the exception of [None])
Comment	The automation process is done only for the specified ReportingStandard. The specification applies to Source and Target ReportingStandard.

Column	Target RollForward
Values	One valid RollForward member or multiple members from a predefined member list
Default	RF#CYSys
Comment	The target RollForward member. If the PULL method is specified, the member must have the Tax Automation UD keyword, and must have IsCalculate setting enabled.

You do not need to specify the following dimension information, as the system uses these members for processing by default.

Column	Default Member
Source DataCategory	DC#SourcePreTax
Target DataCategory	DC#PreTax_Input
Entity	The system uses the same member as the Target member.

Column	Default Member
Source Jurisdiction	Source Jurisdiction can only be specified for Regional Target accounts. For National accounts, the system uses the Jurisdiction member based on the entity's Domicile UD code.
Source TaxType	TT#AllTaxTypes
Target TaxType	Based on Jurisdiction member specified. For example: • If the Jurisdiction is a base member of AllNational, then the TaxType is National. • If the Jurisdiction is a base member of AllRegional, then the TaxType is Regional.

Column	Disable Rules
Values	Selected or deselected
Default	Deselected
Comment	If selected, the rule is disabled for the specified period.

Defining Tax Automation Rules

In the Tax Automation screen, the system displays one occurrence of a Tax account by default. You can enter automation rules for any account.

Each rule is shown as a separate row. The value in the Occurrence column indicates the number of automation rules defined for the same account. In most cases, there is only one rule per account.

If you need multiple rules for an account, you can add an additional rule. You can specify multiple rows for the same Target account. Any subsequent rows can be specified as Override or Accumulate. The default method for subsequent rows is Override. For example, you may define a global rule as the first rule to apply to all entities, and then define a second rule as an override for specific entities in the subsequent row.

If you define multiple rules for one account, you must specify one of these Tax Automation modes:

- **Override** – The calculated value of the second rule replaces the previously calculated value for the account
- **Accumulate** – The calculated value of the second rule is accumulated with the previously calculated value for the account

You use the Override User-Defined (UD) property to specify the mode for the account. For example:

```
Account:  TaxAutomation


UD property:  Override: Yes
```

The default value is Yes for the Override mode. When you enter No, the system uses the Accumulate mode.

These operations are allowed on each row:

- To add a rule:

  From the toolbar, click **Add Rule**, or select **Actions**, and then **Add Rule**.

  The system inserts a new row in which you can define the rule.

- To promote or demote a rule:

  Select a rule, then from the toolbar, click **Move up Rule**, or **Move down Rule**, or select **Actions**, and then **Move up Rule** or **Move down Rule**.

- To delete a rule:

  Select a rule, then from the toolbar, click **Delete Rule**, or select **Actions**, and then **Delete Rule**.

- To sort rules in ascending or descending order, double-click the column header.

Disabling Rules in Tax Automation

From the Tax Automation screen, you can disable specific rules. Rules that are disabled are not executed for the specified Scenario, Year and Period.

To disable a Tax Automation rule:

1. From the **Tax Provision** menu, select **Settings**, and then select **Tax Automation**, or select it from the **Application Tasks** list.
2. From the Tax Automation screen, select the account for which you want to disable rules.
3. In the **Disable Rule** column, click the checkbox to disable the rule.

Copying Tax Automation Rules

You can copy the Tax Automation rules from the prior period to the current period. This option overwrites all the values for the current period. You perform this procedure during the period or yearly rollover process. See Rollover Process.

To copy Tax Automation rules:

1. From the Tax Automation screen, click **CopyTaxRules**, or select **Actions**, and then **CopyTaxRules**.
2. From the **Copy Confirmation** warning, click **Yes** to continue.

Tax Automation Calculation Methods

The system supports these types of Tax Automation calculations:

- **Annualize**—Allows partial year amounts to be annualized to a full year amount.

  Example

  The trial balance has been loaded in P03, and the Meals and Entertainment expense for the three months ending March 31 is $3,000. To annualize to a full year, or 12-month estimate, the $3,000 amount must be converted to a monthly/quarterly amount, and then converted to a full 12 month/4 quarter estimate, as follows:

  ```
  Monthly periods ($1,000) * 12 = $12,000


  Quarterly periods ($3,000/3) * 12 = $12,000
  ```

  Default Setting - Scenario, Year and Period: The Annualize logic uses the same Scenario, Year, and Period as in the POV, if you do not enter any values for them.

  Valid Setting - Scenario, Year, and Period are all valid inputs and are selectable with the Annualize logic. This logic is valid for Book accounts or the source Target account. Source Account defaults to Target account; for Annualize logic, only one source account can be specified.

- **Move**—Takes the difference between the current period amount of the Source account and the last period of the prior year's amount of the Source account, and applies the amount to the Destination account. The Scenario is valid and selectable with the Move Logic. The Year and Period are not selectable.

  Example

  ```
  MOV 20%


  Source Account1:  Prior Year:  100;   Current:  150


  Source Account 2:  Prior Year:  50;  Current:  150


  Destination = ((150-100) * 20%) + ((150-50)*20%) -= 10 + 20 = 30
  ```

- **National Adjustment**—Allows for adjustment (for example, reversal) of a National Permanent or Temporary Difference in the Regional Provision.

  Example

  There is a Permanent Difference in the Current Provision for Subpart F income in the amount of $100,000. However, the state of Illinois does not tax Subpart F income and therefore is required to reverse this adjustment in a state Permanent Difference account. To reverse the amount, you would apply National Adjustment logic with a percentage of minus 100%.

  ```
  Any period ($100,000) * -100% = $-100,000
  ```

  Default Setting - Scenario, Year and Period: The National Adjustment logic uses the same Scenario, Year, and Period as in the POV, if you do not enter any values for them.

Valid Setting - Scenario, Year, and Period are all valid inputs and are selectable with the National Adjustment logic. This logic is valid for Tax accounts. Source Account for National Adjustment logic defaults to the Target account. Source RollForward is disabled for National Adjustment logic.

- **Prior Year** - Provides the ability to bring the prior year data into a provision.

  Example

  There is a Permanent Difference in the Current Provision for tax exempt interest in the amount of $-1,000,000 in the prior year. You want to use the prior year amount of the tax exempt interest as an estimate in the current year forecast. To use the amount, you would apply Prior Year logic with a percentage of 100%.

  ```
  Any period (-$1,000,000) * 100% = -1,000,000
  ```

  Default Setting - Scenario, Year and Period: The Prior Year logic uses the same Scenario as in the POV, if you do not enter any values for it. The default for the Year is the current year minus 1. The default for the Period is P12 or Q4, depending on your application setup.

  Valid Setting - Scenario, Year and Period: Scenario, Year, and Period are all valid inputs and are selectable with the Prior Year logic. You cannot select the current year, however prior and future years and periods are valid.

  > **Note:**
  >
  > When using the Prior Year method, you should specify the Source Rollforward.

- **Pull**—Takes the specified percentage of the Source account and applies it to the Destination account. If there are multiple source accounts on the same row, the system accumulates the amounts. The Scenario, Year, and Period are all valid and selectable with the Pull Logic.

Example

```
PULL 50%


Source Account 1:  100


Source Account 2:  50


Destination = (100 * 50%) + (50*50%) = 50 + 25 = 75
```

- **Squeeze**—Calculates the Destination account RF#CYSys amount to ensure that the Destination account RF#Closing is the same as the Source account

RF#TBClosingTotal. The Scenario is valid and selectable with the Squeeze Logic. The Year and Period are not selectable.

```
A#DestAcct.RF#CYSys = A#SourceAcct.RF#TBClosingTotal -


(A#DestAcct.RF#Closing - A#DestAcct.RF#CYSys)
```

If you have multiple Source accounts for the same row, the calculation of the first Source account applies the SQUEEZE method, but the calculation of subsequent Source accounts works similarly to the PULL calculation.

```
A#DestAcct.RF#CYSys = A#SourceAcct1.RF#TBClosingTotal -


(A#DestAcct.RF#Closing - A#DestAcct.RF#CYSys)  (SQUEEZE)


A#DestAcct.RF#CYSys = A#DestAct.RF#CYSys +
A#SourceAcct1.RF#TBClosingTotal  (PULL)
```

Example

```
A#SourceAcct1.RF#TBClosingTotal = 6000


A#SourceAcct2.RF#TBClosingTotal = 7000


A#DestAcct.RF#CYSys = 0


A#DestAcct.RF#OtherDO = 1000


A#DestAcct.RF#Closing = 1000


A#DestAcct.RF#CYSys= 6000 - (1000 - 0) = 5000  (apply SQUEEZE with
first Source account)


A#DestAcct.RF#CYSys = 5000 + 7000 = 12000 (apply PULL for second Source
account and accumulate to Destination)
```

Running Tax Automation

You can run Tax Automation for all entities, or for selected entities.

You can also use a trace capability to view the details of how the data is calculated based on the source data. When you run Tax Automation for selected entities with trace, the system calculates the Tax Automation amount and applies the Source

account percentage amounts to the TaxAutomationTrace cell text label. You can then view the trace information in cell text.

The Tax Automation process only calculates CYSys and other RollForward information for which automation is enabled. It calculates either Tax or Pre-Tax accounts. For Pre-Tax accounts, tax values are not calculated until you perform a full calculation process. During the automation process, only the values in Temporary Difference and Current Provision are calculated for CYSys, OtherSys, and EquitySys RollForward members.

> To run Tax Automation, use one of these methods:

- From the Tax Automation screen, click **Run Tax Automation for all base entities**, or select **Actions**, and then **Run Tax Automation for all base entities**.
- From the Tax Automation screen, click **Run Tax Automation for selected entities**, or select **Actions**, and then **Run Tax Automation for selected entities**, then from the Member Selector, select the entities for which you want to run Tax Automation.
- From the Tax Automation screen, click **Run Tax Automation for selected entities with trace**, or select **Actions**, and then **Run Tax Automation for selected entities with trace**, select a base entity, and when the automation process completes, click **OK**.

Viewing Tax Automation Trace Information

If you run Tax Automation for selected entities with the trace capability, you can view the details of how the data is calculated based on the source data. You view trace information from a data form that contains an intersection that was calculated. For example, if Tax Automation with Trace is run for NIBTBA1, you can go to the Current Provision and view the intersection of the Account and RollForward.

> **Note:**
>
> If you loaded the sample files during the installation process, you can view sample data forms that display trace information: Tax Automation Trace, and Tax Automation Trace Regional.

To view Tax Automation trace information:

1. Create or view a data form that contains an intersection that was calculated.
2. From the data form, right-click and select **Cell Text**.

The data form displays the cell text information, including the Tax Calculation method, percentage, Source amounts, and amount calculated from Tax Automation. If the MOVE calculation method was used, the cell text displays the current period amount and the last period of the prior year amount for each Source account.

Data Form - Tax Automation Trace National

This form displays the trace information for National accounts.

Rows: National Tax accounts - descendants of NTaxAutomation hierarchy

Columns: Tax automation-supported RollForward members

POV: W#YTD.V#<Entity Currency>.I#[ICPNone].DC#PreTax_Input.TT#National

Selectable POV: Scenario/Year/Period/Entity/ReportingStandard

Data Form - Tax Automation Trace Regional

This form displays the trace information for Regional accounts.

Rows: Regional Tax accounts - descendants of RTaxAutomation hierarchy

Columns: Tax automation-supported RollForward members

POV: W#YTD.V#<Entity Currency>.I#[ICPNone].DC#PreTax_Input.TT#Regional

Selectable POV: Scenario/Year/Period/Entity/ReportingStandard/Jurisdiction

Cell Text Format Example 1

```
Logic: Pull

Percentage: 50%

Source POV1  Amount: 100

Source POV2  Amount: 200

Source POV3  Amount: 150

Total:  450

Calculated amount:  225
```

Cell Text Format Example 2

```
Logic:  Move

Percentage:  50%

SourceAcct1/Current period:  500

SourceAcct1/Prior Year:  <200>

SourceAcct2/Current period:  800

SourceAcct2/Prior Year:  <300>

Total:  800

Calculated amount:  400
```

Running Tax Automation with Elimination Calculations

In Oracle Hyperion Financial Management, intercompany transactions are eliminated in the Intercompany Partner (ICP) dimension. The [Elimination] Value dimension member stores elimination detail, which contains any eliminating balances that result during the consolidation process. If your source book data contains eliminations, you can set up the Tax Automation process to include elimination calculations.

To run Tax Automation for Elimination calculations:

- In the Source ICP column, select [ICP Top] as the source for an account to calculate data from the ICP TopMember. See Tax Automation Columns.
- Modify the Oracle Hyperion Tax Provision rule file to run for the [Elimination] value. Use the Constant flag to run Tax Automation for the Value dimension:

  ```
  'Const RUN_TAXAUTOMATION_DURING_ELIMINATION = False


  Const RUN_TAXAUTOMATION_DURING_ELIMINATION = True
  ```

  When this constant is set to True, Tax Automation rules will execute Elimination calculations. By default, the constant is set to False.

Tax Automation Cell Text

The Tax Automation definition is stored in the Tax Automation cell text label of each Target account in Entity [None].

It uses the following syntax:

- Colon (:) separator - used to separate the KEYWORD from the VALUE.
- Caret (^) separator - used to identify and separate the different KEYWORD/VALUE pairs.
- Semicolon (;) separator - used to identify multiple values for the same KEYWORD.
- At (@) symbol - used to identify additional logic to use for the same destination account.

Because the Tax Automation definition is stored as cell text, you can also load and extract the Tax Automation definition to an external data file. Trace cell text information is cleared when Calculate, Force Calculate, or Tax Automation are run.

The following section is a sample of a Tax Automation definition using cell text:

Cell Text Example

```
!SCENARIO=Actual

!YEAR=2014

!PERIOD=P12

!VIEW=YTD

!VALUE=[None]

!ICP=[ICP None]

!JURISDICTION=SystemMembers

!ROLLFORWARD=SystemMembers

!DATACATEGORY=SystemMembers

!TAXTYPE=SystemMembers

!REPORTINGSTANDARD=SystemMembers

!ENTITY=[None]

!DESCRIPTIONS

PermST0001;"TaxAutomation~Logic:PULL^Percent:50^SourceAccounts:
50034^ReportingStandard:US_GAAP@Logic:PULL^Percent:35^SourceAccounts:
50034^ReportingStandard:US_GAAP^Entity:FLE201"

TempGS0001;"TaxAutomation~Logic:SQUEEZE^Percent:100^SourceAccounts:
20315^ReportingStandard:US_GAAP"

TempST0001b;"TaxAutomation~Logic:PULL^Percent:100^SourceAccounts:
70003^ReportingStandard:US_GAAP"

NIBT;"TaxAutomation~Logic:PULL^SourceAccounts:80000^Percent:100"
```

8

Managing Tax Losses

Related Topics

- Using the Tax Loss Schedule
- Automating Net Operating Losses (NOL)/Credits

Using the Tax Loss Schedule

The Tax Loss schedule is designed to capture the detailed composition of the tax losses, including the year generated and the corresponding year of expiration. You can integrate the process with the Current Provision and Temporary Difference by linking a Tax Loss Detail account with a Tax Loss Carryforward account.

In the Tax Loss schedule, the tax year generated is maintained in the rows, including the current year and 20 previous years, and one category for losses that originated over 21 years ago.

The Tax Loss data form enables you to capture the Year of Expiration and Year of Origination. You manually enter the Year of Expiration. If you do not enter a Year of Expiration, the system automatically sets it as NoExpiration. The system can automatically populate the Year of Origination using the OnDemand rule in the data form. The system can also copy the Year of Expiration using the OnDemand rule in the subsequent period.

The data form provides a rollforward in columns of the tax loss balances by year as follows:

- Original – the amount of the original loss or beginning balance for the period. This amount will be calculated from the prior year ending balance (for example, P12, or Q4) unless it originated in the current year.
- Prior Year Adj – you manually enter this amount for any prior period adjustment required. This amount is copied to Temporary Differences in the Prior Year Adj column when the Tax Loss Detail account is linked using the TaxDetail user-defined property. See Tax Detail User-Defined Property.
- Opening as Adj – this amount is the sum of the first two columns: Original and Prior Year Adj.
- Created – this is the amount of the current year tax loss to be deferred. This amount is transferred from the current provision when the Tax Loss Detail account is linked using the TaxDetail property. This amount is copied to Temporary Differences in the Automated column when the Tax Loss Detail account is linked using the TaxDetail user-defined property.
- Created Automated - this is the amount of the current year tax loss to be deferred. This amount is transferred from the current provision when the Tax Loss account has automation set up using the Custom screen. The amount at Created Total is copied to Temporary Differences in the Automated column.
- Expiration – you manually enter the amount of the current year tax loss expiring. This amount is automatically copied to the Temporary Difference in the Other

Adjustments (Deferred Only) column when the Tax Loss Detail account is linked using the TaxDetail property.

- Expiration Automated - When the Tax Loss account has automation set up for automatic expiration using the Custom screen, then the current year expiration amount automatically expires only in the last period. The amount at Expiration Total is copied to Temporary Differences in the Other Adjustments System (OtherSys) column.
- Return to Accrual Adjustment - you manually enter this amount for the adjustment in the current period due to Return to Accrual adjustments as a result of the filing of tax returns. This amount is not automated from the RTA schedule and does not automate to Temporary Difference.
- Other Adjustments – you manually enter this amount for an adjustment in the current period. This amount is automatically copied to the Temporary Difference in Other Adjustments (Deferred Only) when the Tax Loss Detail account is linked to a Tax Loss Carryforward account using the TaxDetail user-defined property.
- Acquisition - you manually enter this amount for the tax losses acquired in the current period. This amount is not automated from the Acquisition schedule and does not automate to Temporary Difference.
- Available – this is the amount of tax losses available to offset taxable income in the current period. The amount is the sum of the Opening as Adj, Created, Expiration, Return to Accrual Adjustment, Other Adjustments and Acquisition column amounts.
- CY Utilization – you manually enter the amount of tax losses utilized in the current period. This amount is transferred to the current provision when the Tax Loss Detail account is linked using the TaxDetail property. This amount is copied to Temporary Differences in the Automated column when the Tax Loss Detail account is linked using the TaxDetail property.
- CY Utilization Automated– this is the amount of the current year tax loss to be utilized. This amount is transferred from the current provision when the Tax Loss account has automation set up using the Custom screen. The amount at Utilization Total is copied to Temporary Differences in the Other Adjustments System (OtherSys) column
- Carryforward – this is the amount of tax loss carried forward. It is the sum of the Available and CY Utilization columns.

Tax Detail User-Defined Property

Property	Values
Property	Tax Detail
Keyword	TaxDetail
UD Field	ALL
Valid Entry	<Valid Carryforward member>
Default	None
Example	TaxDetail:NTaxLosses
Description	In this example, to link theNTaxLosses detail account with TaxLossesCFS, in the TaxLossesCFS account, specify the UD property: TaxDetail:NTaxLosses

Sample Data Flow Using the Tax Detail Property

This example shows a sample data flow when linking a Tax Loss Carryforward account with a Tax Loss Detail account using the Tax Detail property.

When you click the TLCOriginationYear button, the application automatically populates the Year of Origination.

Amounts in the 21+ category are aggregated data from prior years.

When you click the CopyTLCExpirationYear button, the application automatically populates the Year of Expiration. For example, the year of expiration would be copied from P11 to P12 in 2012.

(1) Deferring a Tax Loss

As an example, entering 100,000 will offset the taxable loss in the Current Provision.

The Tax Losses schedule is updated for the tax loss deferred.

The Temporary Differences are updated for the tax loss deferred.

(2) Entering a tax loss expiration or other adjustment to the tax loss schedule

A tax law required the write-off of losses originating from years prior to 2006 and automatically expired losses originating from 2007. In this example, adjustments of (2,000) and (70,000) were entered in the Other Adjustments and Expiration columns in the Tax Loss schedule.

The amounts automatically move to the Temporary Difference schedule in the Other Adjustments Automated column in the amount of (72,000), or (2,000) plus (70,000).

(3) Entering a tax loss utilized amount in the Tax Loss schedule

In this example, the company had a taxable profit of $75,000 in 2012 and will utilize loss carryforward amounts of $39,500 starting with the oldest losses first.

The utilization of Carryforward losses (39,500) will be transferred to the Current Provision automatically.

The utilization of the Carryforward tax losses (39,500) will be transferred to Temporary Difference.

Additional Notes

RTA and Acquisition Columns in the Tax Loss Schedule

You enter amounts in the RTA and Acquisition schedule manually as one amount for all years (a total for all years impacted). Consequently, amounts move from RTA and Acquisitions to Temporary Difference, as the Temporary Difference has the same level of detail (total for all years impacted). The detail in the Tax Loss schedule is to capture both the year of origination, and more importantly, the year of expiration. You must manually enter these amounts based on the detail. For example, a Return to Accrual adjustment for $100 could cover two years. While the RTA would show $100, the Tax Loss Detail Schedule would have adjustments to more than one year or multiple years.

Validations

The total ending balance in the Tax Loss Schedule is subject to validation by the system, where the ending total in the tax loss schedule is compared to the ending total

carryforward, plus the current year account in Temporary Differences. When the two amounts do not match, a validation error is noted in the Validations data form and report.

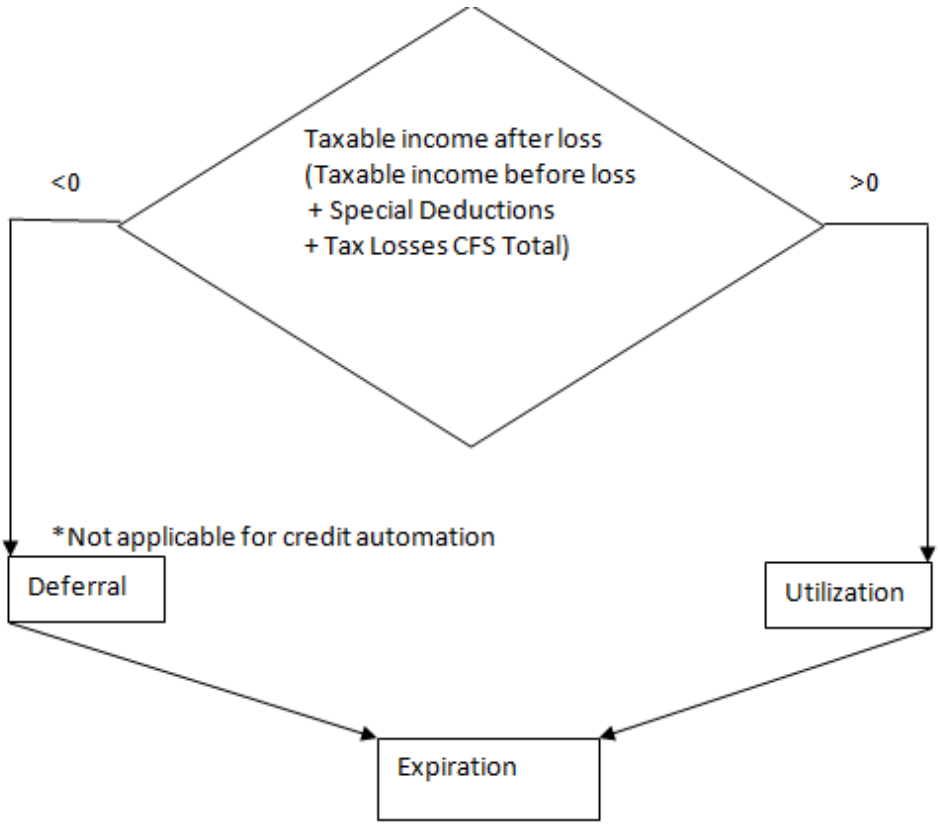
Automating Net Operating Losses (NOL)/Credits

Tax losses are incurred when the total of taxable income (TaxableIncomeAfterLoss) in the current period is less than 0. Tax losses incurred in the current period can be deferred so that they can be utilized in future periods/years.

Hyperion Tax Provision provides the ability to automatically defer, utilize, or expire tax losses based on a set of rules that you define.

When the total of Taxable Income (TaxableIncomeAfterLoss) in the current period results in a positive amount, tax losses originating in prior periods or years can be utilized. Deferred losses (losses originating in prior periods or years) can be utilized either fully or partially in the current period.

Deferred losses from prior periods or years have a year of expiration. After the year of expiration has passed, these losses can no longer be utilized and should be expired in the system. You can define rules to automatically expire deferred losses whose year of expiration has passed.

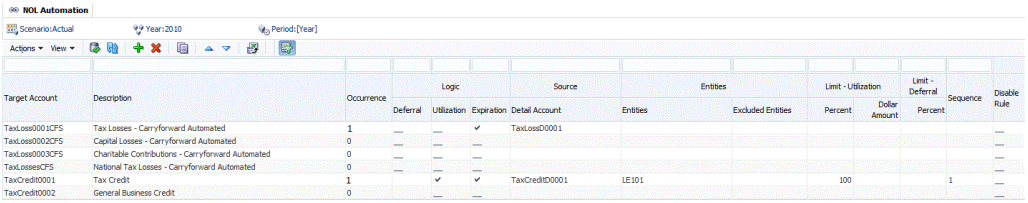


> **Note:**
>
> Net Operating Loss Automation rules only apply to the National tax calculation.

Accessing the NOL Automation Screen

You use the NOL Automation Screen to configure the rules defining how the system should automatically defer, utilize, or expire tax losses and book the corresponding offset amounts.

To access the NOL Automation screen, from the **Tax Provision** menu, select **Settings**, and then select **NOL Automation**, or select it from the **Application Tasks** list.



Target Account	Description	Occurrence	Logic			Source	Entities		Limit - Utilization		Limit - Deferral	Sequence	Disable Rule
			Deferral	Utilization	Expiration	Detail Account	Entities	Excluded Entities	Percent	Dollar Amount	Percent		
TaxLoss0001CFS	Tax Losses - Carryforward Automated	1			✔	TaxLossD0001							
TaxLoss0002CFS	Capital Losses - Carryforward Automated	0											
TaxLoss0003CFS	Charitable Contributions - Carryforward Automated	0											
TaxLossesCFS	National Tax Losses - Carryforward Automated	0											
TaxCredit0001	Tax Credit	1		✔	✔	TaxCreditD0001	LE101		100			1	
TaxCredit0002	General Business Credit	0											

NOL Automation Screen Layout

The NOL Automation definition is set up by Scenario, Year, and Period. When you define the NOL Automation process, you specify the Source Detail account members and the Target Tax Carryforward account for which to run the automation process.

Tax Carryforward Losses for the current period are represented as base-level descendants of the TaxLossesCFSTotal parent account. The NOL Automation screen lists all base-level descendants of the TaxLossesCFSTotal account as targets for NOL automation rules. These accounts are displayed in the Current Provision data form. The Current Provision Automated column displays the result of NOL Automation rules for the base-level accounts under TaxLossesCFSTotal.

Tax Carryforward Credits for the current period are represented as base-level descendants of the TaxCreditTotal parent account. The NOL/Credit Automation screen lists all base-level descendants of the TaxCreditTotal account as targets for NOL / Credit automation rules. These accounts are displayed in the Current Provision data form. The Current Provision Automated column displays the result of NOL/Credit Automation rules for the base-level accounts under TaxCreditTotal.

The Tax Losses schedule displays the details for deferred tax losses including year of origination, year of expiration, utilization amounts and expiration amounts. The deferred loss detail accounts are represented as base-level descendants of the TaxLossesD account. You link a Tax Carryforward Loss account with a Tax Detail account using NOL Automation rules. For example, you could associate the TaxLoss0001CFS account with the TaxLossD0001 detail account.

You can filter the rows by entering the filtering text at the top of each column.

You can save the NOL Automation settings, and also export the definition to an Excel worksheet.

To save or export the NOL Automation definition:

1. From the **Tax Provision** menu, select **Settings**, and then select **NOL Automation**, or select it from the **Application Tasks** list.
2. To save the NOL Automation settings, from the toolbar, click **Save Settings**, or select **Actions**, and then **Save Settings**.
3. To export, click **Export the table data into Excel worksheet**, or select **Actions**, and then **Export the table data into Excel worksheet**.
4. Click **Open**, or **Save** and select a location.

NOL Automation Columns

Column	Target Account
Values	A valid base-level descendant of the TaxLossesCFSTotal or TaxCreditTotal account
Default	Base-level descendants of the TaxLossesCFSTotal or TaxCreditTotal account
Comment	This is the Carryforward account to which the NOL Automation calculation is applied. You can use one or more rules for the same account.

> **Note:**
>
> You cannot define a NOL Automation rule and a Tax Automation rule for the same Tax Loss Carryforward target account.

Column	Occurrence
Values	1 or any consecutive number above 1
Default	0
Comment	When you define additional rules for the same account, the system automatically increases the occurrence value by 1. This value indicates how many rules are defined for the same account.

Column	Logic - Deferral, Utilization, Expiration
Values	• Deferral • Utilization • Expiration
Default	Deselected
Comment	Click to select one or more of the valid NOL calculation logic methods.

Column	Source Detail Account
Values	Used to define the detail account associated with the target account. You can specify only one detail account.
Default	None
Comment	Loss detail account to be associated with the TaxLossesCFSTotal or TaxCreditTotal target account

Column	Entities
Values	One or more valid base entities or valid entity lists, separated by a semi-colon (;)
Default	<Blank> for ALL base entities in the application
Comment	You can restrict the rule to a particular entity or list of entities. If Entity is blank, the amount is applied to all entities.

Column	Excluded Entities
Values	One or more valid base entities or valid entity lists, separated by a semi-colon (;).
Default	None
Comment	Identifies the entities to be excluded for processing. If Excluded Entities is blank, nothing is excluded.

Column	Limit - Utilization - Percent
Values	Any number between 0 and 100
Default	100%
Comment	Percentage can be used to specify how much of an amount can be utilized into a detail account.

Column	Limit - Utilization - Dollar Amount
Values	Any positive number
Default	None

Column	Limit - Utilization - Dollar Amount
Comment	You can use a dollar amount instead of a percentage to specify the amount to be utilized. The amount is assumed to be the amount in the Entity Currency of the entity for which NOL Auomation is selected.

Column	Limit - Deferral - Percent
Values	Any number between 0 and 100
Default	0%
Comment	Percentage can be used to specify how much of an amount can be deferred into a detail account.

Column	Sequence
Values	Any positive number
Default	1
Comment	For Utilization, Sequence is required to specify the order in which utilization of taxable income should be distributed. Even if you disable a rule, you should maintain the sequence number if applicable. For example, if you have a rule sequence 1,2,3, and you want to disable sequence 2, disable the rule but do not change its sequence number.

Column	Disable Rule
Values	Selected or deselected
Default	Deselected
Comment	If selected, the rule is disabled for the specified period.

NOL Automation Calculation Methods

You can define these types of NOL Automation methods, and select one or more method for the NOL Automation process.

- Deferral (Note: this method is not applicable for Tax Credit account automation).
- Utilization
- Expiration

The rules must be run in the above-listed order. The NOL Automation rules are run after you run the Tax National calculations. They cannot be run as OnDemand rules.

After you define an NOL Automation rule, you must run **Force Calculate**. The Calculate process does not execute NOL Automation rules because updating NOL Automation rules does not impact data and trigger the calculation. You must run Force Calculate to execute the rule.

NOL Automation rules are stored as cell text. See NOL Automation Cell Text.

Deferral

When Taxable Income and Special Deductions (TaxableIncomeBeforeLoss + TaxSpecialDeductions) results in a negative amount, you may decide to defer a loss so it could be utilized in a future period. Optimal loss deferral will result in Taxable Income of 0 by deferring a loss equivalent to the sum of Taxable Income and Special Deductions, plus any amounts manually entered in the TaxLossCarryforward account(s).

Example

If Taxable Income is -35,493, the system could defer up to 35,493 of losses in the current period. You can define a rule to defer losses by deferral percent amount automatically. In this example, you could specify TaxLoss0001CFS as the Target Loss account and specify TaxLossesD0001 as the loss Detail account.

The deferral rule that you specify associates the TaxLossCarryforward account (base descendant of TaxLossesCFSTotal) with the loss Detail account (a base descendant of TaxLossesD) for a group of Entities and a group of Excluded Entities.

After you define the NOL Automation deferral rule and then run Force Calculate, the system creates a loss of 35,493 to completely offset the negative Total Income + Special Deductions. The Taxable Income and Current Tax on Taxable Income in the Current Provision now change to 0.

The Tax Losses schedule now shows the booked loss in the TLCCreatedAutomated Rollforward member for the current year for the TaxLossD0001 detail account.

The Temporary Differences schedule now shows the deferred loss under the Automated (CYSys) column for the target TaxLoss0001CFS account.

Utilization

When Taxable income (TaxableIncomeAfterLoss) results in a positive amount, you may decide to utilize losses that were deferred in prior periods or years. Optimal loss utilization will result in Taxable Income of 0 by utilizing the amount equivalent to the sum of Taxable Income and Special Deductions, plus any amounts manually entered in the TaxLossCarryforward account(s).

The process is the same for Credits utilization.

Example

If Taxable Income is 80,007, the system could utilize deferred losses up to a total amount of 80,007 in the current period. You could define rules to utilize the deferred losses automatically. You could define several utilization rules against different target loss accounts associated with different detail accounts, for example TaxLoss0001CFS with TaxLossD0001 and TaxLoss0002CFS with TaxLossD0002.

The utilization rule that you specify associates the TaxLossCarryforward account (base descendant of TaxLossesCFSTotal or TaxCreditTotal for credits) with a Detail account (a base descendant of TaxLossesD, or for credits, base descendants of TaxCreditsD) for a group of Entities and a group of Excluded Entities.

After you define the NOL Automation deferral rule and then run Force Calculate, the system will utilize as many losses as are available up to the amount of Total Income +

Special Deductions. In this example, the Taxable Income and Current Tax on Taxable Income change to 0 after all the available losses have been utilized.

The Tax Losses schedule now shows a utilized loss of 1,000 for the TaxLossD0001 detail account in the CY Utilization Automated (TLCUtilizationAutomated) Rollforward member for the current year.

The Tax Losses schedule now shows a utilized loss of 79,007 for the TaxLossD0002 detail account in the CY Utilization Automated (TLCUtilizationAutomated) Rollforward member for the current year.

The Temporary Differences schedule now shows the deferred loss under the Automated (CYSys) column for the target TaxLoss0001CFSTaxLoss0002CFS accounts.

The Utilization calculation method aims to first utilize the losses that are expiring soonest. Tax Provision process the utilization rules on a year basis starting with the current year and processing subsequent years in forward chronological order. Starting with the current year, for example 2015, the system processes all losses expiring in that year for the current Entity, Scenario, and Period in ascending Sequence order.

The Utilization and Deferral process are mutually exclusive; only one calculation method can occur at the same time for a specified Entity, Scenario and Period.

The system determines a loss is available to be utilized if there is a positive amount in the TLCAvailable Rollforward member for the year of expiration for the detail account.

You can specify the Percentage for how much of the amount can be utilized into each detail account. The following example shows 100% of the amount utilized

```
PER:100^ENTITY:LE105^EXCENTITY:^DACC:TaxLossD0002^DAMT:^SEQ:1^UTIL:YES
```

You must specify either a Percentage or Dollar Amount. If both are specified, the Percentage amount takes precedence.

> **Note:**
>
> In the Utilization process, you must specify a sequence for the rules to be run. You must include at least one sequence number (Sequence 1). If you disable any rules, you may need to adjust the sequence accordingly.

Example 1

Taxable Income + Special Deduction = 28,000

Current year: 2012

Current period: P12

Current entity: LE105

Utilization Rules:

```
TaxLosses0001CFS     PER:
100^ENTITY:LE105^EXCENTITY:^DACC:TaxLossD0001^DAMT:^SEQ:1^UTIL:YES


TaxLosses0002CFS     PER:
100^ENTITY:LE105^EXCENTITY:^DACC:TaxLossD0002^DAMT:^SEQ:2^UTIL:YES
```

Table 8-1 Utilization — Example 1

TaxLossD0001			TaxLossD0002		
Year of Expiration	**TLCAvailable**	**Utilization Automated**	**Year of Expiration**	**TLCAvailable**	**Utilization Automated**
2012	20,000	-20,000	2012	5,000	-5,000
2013	10,000	-3,000	2013	10,000	
Total	30,000			15,000	

1. The system starts with the current year (2012) and attempts to utilize available losses in ascending Sequence order. Detail account TaxLossD0001 is first in Sequence 1. The system utilizes 100% of the available loss for 2012 in TaxLossD0001. Available loss is 20,000. The amount utilized is 100% of 20,000. The remaining taxable income is 28,00 - 20,000 = 8,000.
2. Detail account TaxLossD0002 is second in Sequence 2. The system utilizes 100% of the available loss for 2012 in TaxLossD0002. Available loss is 5,000. The amount utilized is 100% of 5,000. The remaining taxable income is 8,00 - 5,000 = 3,000.
3. There are no more utilization rules for LE105. The system advances to the next year, 2013, and attempts to utilize all available losses until there are no more available losses, or there is no more taxable income to be offset.
4. The Total utilized amount will be offset in the Current Provision for the Tax Loss Carryforward accounts.

Example 2

This example shows a utilization rule with different percentages.

Taxable Income + Special Deduction = 28,000

Current year: 2012

Current period: P12

Current entity: LE105

Utilization Rules:

```
TaxLosses0001CFS      PER:
50^ENTITY:LE105^EXCENTITY:^DACC:TaxLossD0001^DAMT:^SEQ:1^UTIL:YES


TaxLosses0002CFS      PER:
60^ENTITY:LE105^EXCENTITY:^DACC:TaxLossD0002^DAMT:^SEQ:2^UTIL:YES
```

Table 8-2 Utilization — Example 2

TaxLossD0001			TaxLossD0002		
Year of Expiration	**TLCAvailable**	**Utilization Automated**	**Year of Expiration**	**TLCAvailable**	**Utilization Automated**
2012	20,000	-15,000	2012	5,000	-5,000
2013	10,000		2013	10,000	-4,000
Total	30,000	-15,000		15,000	-9,000

In this example, per the configuration setup, only 50% of the total available amount for the TaxLossD0001 account will be utilized. The total is 30,000 and 50% =15,000.

Per the configuration setup, only 60% of total available amount for the TaxLossD0002 account will be utilized. Total is 150,00 and 60% = 9,000

The maximum amount to utilize across all detail accounts is 24,000.

Therefore, 28000 – 24000 = 4000 is taxable amount remaining in the Current Provision.

1. The system starts with the current year (2012) and attempts to utilize available losses in ascending Sequence order. Detail account TaxLossD0001 is first in Sequence 1. The system utilizes 100% of the available loss for 2012 in TaxlossD0001. Available loss is 20,000. Amount utilized is 50% of 30,000, which is 15,000. 15,000 is less than 20,000, therefore, 15,000 will be utilized. The remaining taxable income is 28,000-15,000=13,000.
2. Detail account TaxlossD0002 is second in Sequence (2). The system utilizes 60% of the total available loss of 15,000, which is 9,000, for 2012 Year in TaxlossD0002. Available loss is 5,000. 5,000 is less than the maximum amount to utilize, therefore 5,000 is utilized. The remaining taxable income is 13,000-5,000=8,000.
3. There are no more utilization rules for LE105. The system advances to the next year, 2013, and attempts to utilize all available losses until there are no more available losses, or there is no more taxable income to be offset.
4. The Total utilized amount will be offset in the Current Provision for the Tax Loss Carryforward accounts.

Expiration

When you set an expiration rule for an account, the amount in the Tax Detail account will be offset automatically for current year and below year of expirations.

Automatic expiration takes place after automatic deferral or utilization for the current entity, scenario, year and period has completed. It occurs regardless of the amount of Taxable Income + Special Deductions (TaxableIncomeBeforeLoss + TaxSpecialDeductions).

You can set up rules for the system to automatically expire losses that will no longer be available for utilization after the current period.

After you define the NOL Automation expiration rule and then run Force Calculate, the system expires all losses that will be not be available for utilization after the current period.

The Tax Losses form shows the expired losses in the Expiration Automated (TLCExpirationAutomated) column for the detail account for the current year and corresponding Year of Expiration.

The Temporary Differences form shows the expired amount for each target Carryforward account under the Other Adjustments (Deferred Only) column for the current year and period.

Expired losses do not show up in the Current Provision form.

The expiration logic aims to expire all available amounts that have a year of expiration that is less than the current year for a specified detail account. Losses whose year of expiration is the current year will only be expired in the last period the year, for example, P12.

The system determines the loss amount to be expired based on the TLCAvailable column in the Tax Losses form for the year of expiration for the detail account.

Example

TaxableIncomeBeforeLoss + TaxSpecialDeductions = 28,000

Current year: 2012

Current period: P12

Current entity: LE105

Table 8-3 Expiration Example

TaxLossD0001			TaxLossD0002		
Year of Expiration	**TLCAvailable**	**Expiration Automated**	**Year of Expiration**	**TLCAvailable**	**Expiration Automated**
2010	20,000	-20,000	2012	5,000	-5000
2011	10,000	-10,000	2013	10,000	

Defining NOL Automation Rules

The NOL Automation screen enables you to configure the rules defining how the system should automatically defer, utilize, or expire tax losses and book the corresponding offset amounts.

To define Net Operating Loss/Credit rules, you must have Administrator or Power User security rights.

> **Note:**
>
> NOL Automation rules execute as part of the Calculate process and cannot be invoked as an on-demand rule.

To define NOL Automation rules:

1. From the **Tax Provision** menu, select **Settings**, and then select **NOL Automation**, or select it from the **Application Tasks** list.
2. To add a rule, from the toolbar, click **Add Rule**, or select **Actions**, and then **Add Rule**.

   The system inserts a new row in which you can define the rule.
3. Select a Target account from the prepopulated list of base-level descendants of the TaxLossesCFSTotal account and TaxCreditTotal account.
4. Select one or more calculation methods:
   - **Deferral** (not valid for the base of TaxCreditTotal accounts)
   - **Utilization**
   - **Expiration**
5. Enter a **Source Detail** account, or use the Member Selector to select a Detail account to associate with the account.

   You can specify only one Source Detail account.
6. Enter the **Entities** to which to apply the calculation, or enter **Excluded Entities** to identify entities to be excluded for processing.

   If you do not specify an Entity, the calculation runs on all entities.
7. Enter a **Percent** or **Dollar Amount**.

   For Utilization, enter a Percent or Dollar Amount.

   For Deferral, you must enter a Percent to defer the loss amount.

   For Expiration, Percent and Dollar Amount are not applicable.
8. Enter a Sequence number for the Utilization process for example, 1.

   Sequence is required for Utilization.

   It is not applicable for Deferral or Expiration.
9. After you define an NOL Automation rule, you must run **Force Calculate**.

   The Calculate process does not execute NOL Automation rules because updating NOL Automation rules does not impact data and trigger the calculation. You must run Force Calculate to execute the rule.

Disabling Rules in NOL Automation

From the NOL Automation screen, you can disable specific rules. Rules that are disabled are not executed for the specified Scenario, Year and Period.

To disable an NOL Automation rule:

1. From the **Tax Provision** menu, select **Settings**, and then select **NOL Automation**, or select it from the **Application Tasks** list.
2. From the NOL Automation screen, select the account for which you want to disable rules.
3. In the **Disable Rule** column, click the checkbox to disable the rule.

Copying NOL Automation Rules

You can copy the NOL Automation rules from the prior period to the current period. This option overwrites all the values for the current period.

To copy NOL Automation rules:

1. From the NOL Automation screen, click **CopyNOLCreditRules**.
2. From the Copy Confirmation warning, click **Yes** to continue.

NOL Automation Cell Text

The NOL Automation rule definition is stored in the NOL/Credit Automation cell text label at the following POV:

- Destination Scenario
- Destination Year
- Destination Period
- A- Target Credit accounts (base descendants of TaxLossesCFSTotal and TaxCreditTotal)
- Entity - [None]
- Value - [None]
- ICP - [None]
- JD - SystemMembers
- DC - SystemMembers
- TT - SystemMembers
- RF - SystemMembers
- RS - SystemMembers

Syntax

- Colon (:) separator - used to separate the KEYWORD from the VALUE.
- Caret (^) separator - used to identify and separate the different KEYWORD/VALUE pairs.
- Semicolon (;) separator - used to identify multiple values for the same KEYWORD.
- At (@) symbol - used to identify additional logic to use for the same destination account.

Keywords

The following keywords can be used in cell text:

- **Entity** - used to restrict the rule to a particular entity or list of entities. If blank, the rule is applied to all the entities. Use a semicolon to separate multiple entities. Parent entities are supported when the TaxCalc property is set to Yes for the parent entity.
- **ExcEntity** - used to exclude entities. If blank, no entities are excluded.
- **DACC** - used to define the detail account. You can specify only one detail account.
- **DPER**- used to define the Deferral percent amount; valid percent amounts are from 0 to 100.
- **SEQ** - Sequence. required for Utilization, to specify the order in which utilization of taxable income should be distributed.
- **PER** - percentage of the total loss available to be utilized. Not applicable for Expiration.
- **DAMT** - Absolute amount of the total loss available to be utilized. Not applicable for Expiration.
- **UTIL** - set to Yes for Utilization, for example: UTIL:YES
- **DIS** - set to Yes to disable the rule, for example: DIS:YES

CellTextLabel

- DeferralNOLAutomation
- ExpireNOLAutomation
- UtilizeNOLAutomation

Examples

Deferral

```
DPER:
100^ENTITY:LE101^EXCENTITY:^DACC:TaxLossD0001^DEF:YES^UTIL:YES^EXP:YES^SEQ:
1
```

Utilization

```
TaxLosses0001CFS     PER:
100^ENTITY:^EXCENTITY:^DACC:TaxLossD0001^DAMT:^SEQ:1^UTIL:YES


TaxLosses0002CFS     PER:
100^ENTITY:^EXCENTITY:^DACC:TaxLossD0002^DAMT:^SEQ:2^UTIL:YES
```

Expiration

```
TaxLosses0001CFS     ENTITY:LE105^EXCENTITY:^DACC:TaxLoss00001


TaxLosses0002CFS     ENTITY:LE105^EXCENTITY:^DACC:TaxLoss00002
```

Constants Used in NOL/Credits Automation (Modify these constants when required)

```
'This should match  the last year of expiration years defined under
ExpirationYears hierarchy (DataCategory Dimension)


Const     MAX_NOL_YEAR     = 2070


‘We have to run the number of iterations in order to completely utilize
the Taxable amount, default it is set to 20.


‘Need to increase the value only if the Taxable income does not completely
utilize even though we have the available amount under detail account


Const     MAX_NOL_LOOP      = 20


Note: Lines in rules file starting from 51 to 54
```

> **Note:**
>
> The cell text rules must be copied period to period. You can use the Tax Administration Custom screen.

9
Rollover Process

The Rollover process is used to copy relevant data from the previous period to use as a starting point for the tax provision process. See these topics:

- Viewing Tax Administration Properties
- Period-to-Period Rollover Process
- Year-End Rollover Process
- Copying Tax Account Data
- Copying Tax Rates
- Copying Periodic Data

Viewing Tax Administration Properties

You can manage the rollover process using the Tax Administration Screen, which provides a central place to run the OnDemand rules for the rollover tasks and tax automation. The process for running the rules is the same as it is when you run them from data forms, however the Tax Administration screen enables you to run all the rules from a central place.

Rule	Run for all entities	Run for selected entities	Last run at	Status
Copy tax rates				Rule not executed
Copy origination year				Rule not executed
Copy expiration year				Rule not executed
Copy tax automation rules				Rule not executed
Copy TAR automation rules				Rule not executed
Copy periodic data				Rule not executed
Copy tax risk provision				Rule not executed
Run tax automation				Rule not executed
Run tax automation with trace				Rule not executed

You use The Tax Administration screen to perform these tasks:

- Copy tax rates. See Copying Tax Rates.
- Copy origination year. See OnDemand Rules and Year-End Rollover Process.
- Copy expiration year. See OnDemand Rules and Year-End Rollover Process.
- Copy tax automation rules. See Copying Tax Automation Rules.
- Copy TAR automation rules. See Mapping Data in Tax Account Rollforward Data Forms.
- Copy periodic data. See Copying Periodic Data.
- Copy tax risk provision. See Data Form Names and Descriptions.

- Run tax automation. See Running Tax Automation.
- Run tax automation with trace. See Viewing Tax Automation Trace Information.

To view the Tax Administration Properties, from the **Tax Provision** menu, select **Settings**, and then select **Tax Administration**, or select it from the **Application Tasks** list.

The list of tasks in the Tax Administration screen is preset; you cannot add any rows or columns.

You can run a rule for all entities in the system, or you can select entities for which you want to run the rule.

After you run a rule in the Tax Administration screen, the system displays the status, and the date and time that it was run. If you want to save this information, you can export the table to a Microsoft Excel spreadsheet.

To run Tax Administration rules:

1. Open the Tax Administration Screen.
2. From the POV bar, select the Scenario, Year, and Period for which to run rules. The Scenario, Year, and Period are common to all rules.
3. Select a rule, and then select an option:
   - To run the rule for all entities in the system, click **Run for all entities**.
   - To select specific entities, click **Run for selected entities**, then from the Member Selector, select the entities that you want to run.
4. **Optional:** To save the rule date and time information, select a row, and click **Export to Excel**, or select **Actions**, and then **Export to Excel**, and then save the file.

Period-to-Period Rollover Process

During the period-to-period rollover process, the following tasks should be performed:

1. Use the Load Data task to load either Book data and/or Trial Balance data to the new period.
2. Run the `OnDemand_CopyTaxRules` rule to copy Tax Automation rules from the prior period to the current period.

   Tax Automation data is stored in Entity [None] and in the Tax Automation cell text label for all the Tax accounts defined with an automation rule.
3. Use the Database Management Copy feature to copy Tax Account data from one period to another. See Copying Tax Account Data.

   Include these accounts:
   - All base accounts of A#TaxAccounts subgroup
   - All base accounts of A#OtherTaxAccounts subgroup
   - All base accounts of A#SupplementalSchAccounts subgroup

You do not need to copy Tax Rates data from one period to another period in the same year because all Tax Rates accounts have the BalanceRecurring account type. For details on account types, see the *Oracle Hyperion Financial Management Administrator's Guide*.

Year-End Rollover Process

During the year-end rollover process, you copy data from P12 of the last year to P1 of the current year. Perform these tasks:

1. Use the Load Data task to load either Book data and/or Trial Balance data to the new period.
2. From the Tax Automation Screen, run the `OnDemand_CopyTaxRules` rule to copy Tax Automation rules from the prior period to the current period.

   Tax Automation data is stored in Entity [None] and in the Tax Automation cell text label for all the Tax accounts defined with an automation rule.
3. From the Tax Rates data form, run the `OnDemand_CopyTaxRates` rule to copy all Tax Rate data from the prior year to the current year.
4. From the Tax Credits, Tax Credits Regional, Tax Losses, or Tax Losses data form, run the `OnDemand_CopyTLCExpirationYear`rule to copy the Tax Losses/Credits Expiration Year cell text from the previous year/period.
5. From the Tax Credits, Tax Credits Regional, Tax Losses, or Tax Losses data form, run the `TLCOriginationYear` rule to write the Tax Losses/Credits Origination Year to cell text.
6. Use the Database Management Copy feature to copy Tax Account data from one period to another. See Copying Tax Account Data.

   Include these accounts:

   - All base accounts of A#TaxAccounts subgroup
   - All base accounts of A#OtherTaxAccounts subgroup
   - All base accounts of A#SupplementalSchAccounts subgroup

Copying Tax Account Data

To copy Tax Account data:

1. From the Manage Data page, expand **Copy Data**.
2. For **Source**, select a Scenario, Year, and a Period or range of Periods from which to copy data.
3. For **Destination**, select a Scenario, Year, and the same number of Periods to which to copy data.
4. For **Copy Members**, for **Entity**, select all base entities, and for **Account**, select these three account lists:

   - A#TaxAccounts
   - A#OtherTaxAccounts
   - A#SupplementalSchAccounts
5. In **Options**, from **Mode**, select **Replace** to replace data in the destination Scenario.
6. From **View**, select **YTD**.
7. Select to copy **Cell Text**.

8. Click **Copy**.

Copying Tax Rates

You run the `OnDemand_CopyTaxRates` rule to copy all Tax Rate data from the prior year to the current year.

> **Note:**
>
> If you update prior year tax rate(s), use Force Calculate in the current period to pull in the updated rates.

When you run the OnDemand rule for CopyTaxRates, you must use the correct data form:

- For the Apportionment and Tax Rates, use the Tax Rates data form.
- For the Override Tax Rate, use the Override Tax Rate data form.

The following table specifies the rates that are copied from the last period of the prior year to the first period of the current year.

Last Period of Prior Year (P12)	First Period of Current Year
Apportionment	
A#TaxApportionmentOpening	Nothing
A#TaxApportionmentRegClosing	A#TaxApportionmentRegCY
A#TaxApportionmentRegClosing	A#TaxApportionmentRegOpening in the first period of the next year
Tax Rates	
A#TaxRatePY	Nothing
A#TaxRateCY	A#TaxRateCY from P12 is copied to A#TaxRatePY in the first period of the current year
A#TaxRateCurrentOpening	Nothing
A#TaxRateCurrentClosing	A#TaxRateCurrentClosing
A#TaxRateNonCurrentOpening	Nothing
A#TaxRateNonCurrentClosing	A#TaxRateNonCurrentOpening
A#TaxRateConsETR	A#TaxRateConsETR
Override Tax Rates	
RF#OverrideTaxRateOpening	Nothing
RF#OverrideTaxRateCY	Nothing. Manual input in next period.
RF#OverrideTaxRateClosing	RF#OverrideTaxRateOpening

Copying Periodic Data

You enter or upload most of the data in an application on a YTD basis. You enter data on a Periodic basis for Payments and Refunds in the TAR, and for Acquisition details.

For example, after you enter Payments in the current period (P1), the Total Payments and Refunds for that period accurately reflect the total periodic payments. However,

after that period changes to a subsequent period (P2), the periodic data (Payments) is reversed. The new total for the periodic data is zero.

The total periodic payments must be copied to the YTD cell before the next period, so that payments entered on a periodic basis will continue to impact the YTD value. When you run the `OnDemand_CopyPeriodicData` rule, the system copies the periodic data from the selected period to the YTD cell, and then sets the selected period data to zero. After the rule is run and the YTD value is updated, you can then enter the current period's Payments and Refunds.

The same requirement applies for Acquisition data entered in both National and Regional data forms.

The OnDemand_CopyPeriodicData rule is run on these accounts:

- TARF Payments and Refunds
- Acquisitions (pretax_input, tax_input)
- Rate changes account (RCAcqNP)

You specify the entity or entities for which this rule should be run. An administrator with access to the entire entity hierarchy can run the rule for all entities.

A

Tax Provision Application Objects

Related Topics

- Forms and Reports
- Custom Links

Forms and Reports

Form	Report	Description
Acquisitions	Acquisitions	Used to input/report temporary differences and deferred tax for acquired entities
Acquisitions Regional	Acquisitions Regional	Used to input/report regional temporary differences and deferred tax for acquired entities
	Balance Sheet	Balance Sheet Report
Consolidated ETR	Consolidated ETR	Consolidated ETR Reconciliation Report
	Consolidated ETR Entities	Consolidated ETR Report for all consolidated entities in reporting currency
	Consolidated ETR - Consolidating	Consolidated ETR - Consolidating
	Consolidated ETR - Current and Prior YTD	Used to report differences between current and prior year
	Consolidated ETR - Entity and Reporting Currency	Used to report differences between Entity and Reporting Currency
Consolidated ETR - IFRS	Consolidated ETR - IFRS	Used to show the consolidated ETR rate for IFRS purposes; calculated based on the rate entered for ConsolTaxRateNat and ConsolTaxRateReg.
	Consolidated ETR - IFRS - Consolidating	Consolidated ETR - IFRS - Consolidating
	Consolidated ETR - IFRS - Current and Prior YTD	Used to report differences between current and prior year for IFRS
	Consolidated ETR - IFRS - Entity and Reporting Currency	Used to report differences between Entity and Reporting Currency for IFRS
Consolidated ETR Tax Rate	Consolidated ETR Tax Rate	Used to input/report consolidated tax rate for the consolidated group
Consolidated ETR Tax Rate - IFRS	Consolidated ETR Tax Rate - IFRS	Used to enter global rate for ConsolTaxRateNat and ConsolTaxRateReg.

Form	Report	Description
	Country by Country Report	Used to collect and store the tax information on an entity and jurisdiction basis to enable you to assess tax requirements and risk by country
Current Provision	Current Provision	Used to calculate and report the current tax provision
	Current Provision Entities	Total current tax provision report for all legal entities in reporting currency
	Current Provision - Consolidating	Current Provision - Consolidating
	Current Provision - Current and Prior YTD	Used to report differences between current and prior year
	Current Provision - Current YTD - Entity & Reporting Currency	Used to report current YTD data for both Entity and Reporting Currencies
Current Provision Regional	Current Provision Regional	Used to calculate and report the current provision - regional (for example, State/Province)
	Current Provision Regional - Consolidating	Current Provision Regional - Consolidating
	Current Provision Regional - Current and Prior YTD	Used to report differences between current and prior year - regional
	Current Provision Regional - Current YTD - Entity & Reporting Currency	Used to report current YTD data for both Entity and Reporting Currencies
	Current Provision State	Used to report the current provision for U.S. States and territories
Current Tax Payable	Current Tax Payable	Used to perform analysis of the current tax payable by year
Current Tax Payable Regional	Current Tax Payable Regional	Used to perform analysis of the current tax payable by year for regional accounts
Deferred Tax Input	Deferred Tax Input	Used for data entry in Temporary Difference National accounts
Deferred Tax - Pretax and Tax	Deferred Tax - Pretax and Tax	Used to enter Current Year Deferred activity to generate the Deferred tax expense and the deferred taxes
Deferred Tax Proof	Deferred Tax Proof	Deferred tax asset and liability calculation based on book and tax balances/differences
Deferred Tax Proof Regional	Deferred Tax Proof Regional	Regional deferred tax asset and liability calculation based on book and tax balances/differences
Deferred Tax for TAR	Deferred Tax for TAR	Deferred tax rollforward report by classification
Deferred Tax for TAR - DETAILS		Deferred tax rollforward report by classification with detailed calculations
Deferred Tax for TAR - IFRS	Deferred Tax for TAR - IFRS	Deferred tax rollforward report by classification - IFRS
Deferred Tax for TAR - IFRS - DETAILS		Deferred tax rollforward report by classification - IFRS with detailed calculations

Form	Report	Description
Deferred Tax for TAR Regional	Deferred Tax for TAR Regional	Regional deferred tax rollforward report by classification
Deferred Tax for TAR Regional - DETAILS		Regional deferred tax rollforward report by classification with detailed calculations
Deferred Tax for TAR Reclass	Deferred Tax for TAR Reclass	Deferred Tax Asset/Liability Reclass
Deferred Tax for TAR Reclass - IFRS	Deferred Tax for TAR Reclass - IFRS	Deferred Tax Asset/Liability Reclass - IFRS
Deferred Tax for TAR Reclass Regional	Deferred Tax for TAR Reclass Regional	Deferred Tax Asset/Liability Reclass - Regional
Deferred Tax Not Recognized	Deferred Tax Not Recognized	Deferred tax adjustments - IFRS
Deferred Tax	Deferred Tax	Deferred tax rollforward report
Deferred Tax - DETAILS		Deferred tax rollforward report with detailed calculations
	Deferred Tax Federal Only	Deferred tax rollforward report - Federal only excluding federal benefit of state
	Deferred Tax - Federal and State	Deferred tax rollforward report - Federal and State combined
	Deferred Tax - Closing Consolidating	Deferred Tax - Closing Consolidating
Deferred Tax - IFRS	Deferred Tax - IFRS	Deferred tax rollforward report - IFRS
Deferred Tax - IFRS - DETAILS		Deferred tax rollforward report - IFRS with detailed calculations
	Deferred Tax Regional - Closing Consolidating	Deferred Tax Regional - Closing Consolidating
Deferred Tax Regional	Deferred Tax Regional	Deferred tax rollforward report - regional
Deferred Tax Regional - DETAILS		Deferred tax rollforward report - regional with detailed calculations
Exchange Rates		Foreign exchange rates
	IFRS Consolidated Rate Rec - Current Year YTD/Prior Year YTD	
	IFRS Consolidated Rate Rec - Current Year YTD (Entity Currency)/ Current Year YTD (Reporting Currency)	
Inactive	Inactive	Accounts set up as inactive by entity - national
Inactive Regional	Inactive Regional	Accounts set up as inactive by entity - regional
	Income Statement	Income Statement
Interim Tax Provision	Interim Tax Provision	Interim Tax Provision based on estimated annualized ETR +/- discrete tax adjustments
NIBT Override Rates		Used to input NIBT override translation rate
Override Tax Rates	Override Tax Rates	Deferred tax override rates set on temporary difference accounts at the entity level

Form	Report	Description
Override Tax Rates Regional	Override Tax Rates Regional	Deferred tax override rates set on regional temporary difference accounts at the entity level
Return to Accrual	Return to Accrual	Return to accrual reconciliation - national
Return to Accrual Regional	Return to Accrual Regional	Return to accrual reconciliation - regional (for example, State, Province)
Statutory ETR	Statutory ETR	Statutory ETR Report Reconciliation
Statutory ETR Regional	Statutory ETR Regional	Statutory ETR Report Reconciliation - regional
Sch - Fines & Penalties	Sch - Fines & Penalties	Used to input fines and penalty detail by entity
Sch - Balance Sheet Adjustments	Sch - Balance Sheet Adjustments	Used to input book and tax adjustments by temporary differences by entity
Sch - Book v Tax Analysis - DTP	Sch - Book v Tax Analysis - DTP	Book v Tax Rollforward for temporary differences (for example, continuity schedule)
Sch - Book v Tax Analysis - DTP - Regional	Sch - Book v Tax Analysis - DTP - Regional	Book v Tax Rollforward for temporary differences (for example, continuity schedule) - regional
Sch - Book v Tax Analysis 1	Sch - Book v Tax Analysis 1	Book v Tax Rollforward for temporary differences (for example, continuity schedule)
Sch - Book v Tax Analysis 2	Sch - Book v Tax Analysis 2	Book v Tax Rollforward for temporary differences (for example, continuity schedule)
Sch - Book v Tax Analysis 3 with IRE	Sch - Book v Tax Analysis 3 with IRE	Book v Tax Rollforward for temporary differences (for example, continuity schedule)
Sch - Book v Tax Analysis 4	Sch - Book v Tax Analysis 4	Book v Tax Rollforward for temporary differences (for example, continuity schedule)
Sch - Tax in Equity & Reserves	Sch - Tax in Equity & Reserves	Current and Deferred Tax in Equity and Reserves calculations
Sch - Tax Risk Provision	Sch - Tax Risk Provision	Tax Contingency rollforward (for example, current and deferred)
	Summary ETR	Consolidated ETR Summary
TAR	TAR	Tax Account Rollforward
TAR Balancesheet configuration		
TAR Combined		Custom TAR - Domestic or Foreign members based on the entity
TAR National		Custom TAR - Domestic or Foreign members based on the entity
TAR Regional		Custom TAR - Domestic or Foreign members based on the entity
TAR - IFRS		Tax Account Rollforward - IFRS
TAR - Additional Provisions		TAR Linked Form Detail
TAR - Adjustments		TAR Linked Form Detail
TAR - Payments & Refunds		TAR Linked Form Data entry

Form	Report	Description
TAR - Payments & Refunds - Regional		TAR Linked Form Data entry
TAR - Payments & Refunds - Regional Detail	TAR - Payments & Refunds - Regional Detail	TAR Linked Form Data entry and detail
TAR - Provision & NonProvision		TAR Linked Form Detail
TAR - Provision & NonProvision - IFRS		TAR Linked Form Detail
TAR - Reclass Regional		TAR Linked Form Data entry for reclassification between accounts
TAR - Reclass Regional Detail	TAR - Reclass - Regional Detail	TAR Linked Form Data entry for reclassification between accounts - Detail
TAR - Summary		TAR condensed
TAR - Summary - IFRS		TAR IFRS condensed
Tax Automation Trace	Tax Automation Trace	Tax Automation Detail calculation by entity - national
Tax Automation Trace Regional	Tax Automation Trace Regional	Tax Automation Detail calculation by entity - regional
Tax Basis Balance Sheet	Tax Basis Balance Sheet	Book v. Tax Basis Reconciliation of Assets and Liabilities
Tax Credits	Tax Credits	Tax Credit Rollforward - national
Tax Credits - By Year of Expiration	Tax Credits - By Year of Expiration	Tax Credit Summary by year of expiration - national
Tax Credits Regional	Tax Credits Regional	Tax Credit Rollforward - regional
Tax Credits Regional - By Year of Expiration	Tax Credits Regional - By Year of Expiration	Tax Credit Summary by year of expiration - regional
Tax Losses	Tax Losses	Tax Loss Rollforward - national
Tax Losses - By Year of Expiration	Tax Losses - By Year of Expiration	Tax Loss Summary by year of expiration - national
Tax Losses Regional	Tax Losses Regional	Tax Loss Rollforward - regional
Tax Losses Regional - By Year of Expiration	Tax Losses Regional - By Year of Expiration	Tax Loss Summary by year of expiration - regional
Tax Rates	Tax Rates	Statutory Tax Rates by entity
Tax Rates - IFRS	Tax Rates - IFRS	Statutory Tax Rates by entity - IFRS (including equity override rate)
Temp Diff - BalSheetApp	Temp Diff - BalSheetApp	IFRS, GAAP to Stat, Stat to GAAP, and IRE adjustments
TempDiff - BalSheetApp Regional	TempDiff - BalSheetApp Regional	IFRS, GAAP to Stat, Stat to GAAP, and IRE adjustments - regional
Temporary Differences	Temporary Differences	Temporary Difference Rollforward - national
Temporary Differences Regional	Temporary Differences Regional	Temporary Difference Rollforward - regional
Total Tax Provision	Total Tax Provision	Summary detail of national current, deferred and total tax expense
Total Tax Provision Regional	Total Tax Provision Regional	Summary detail of regional current, deferred and total tax expense
VA Allocation - VA	VA Allocation - VA	Valuation Allowance classification for assets based on the VA classification settings

Form	Report	Description
VA Allocation	VA Allocation	Proration of VA between Gross Current and Noncurrent Assets (US GAAP)
Validations	Validations	Report of the results on validation/ controls set up in Oracle Hyperion Tax Provision.

Custom Links

Custom Link	Description
Custom Properties	Report for Custom Dimension Settings
Entity Properties	Report for Entity Property Settings
Jurisdiction Properties	Report for Jurisdiction Property Settings
Metadata Validations	Report for Metadata Validation Settings
NOL Automation	User interface - Tax losses
Opening Balances by Scenario	User interface - Copy balances to/from Scenarios
Perm Account Properties	Report for Permanent Difference Account Settings
RTA Automation	User interface - Return to Accrual tasks
Tax Administration	User interface - Tax Administration tasks
Tax Automation	User Interface - Tax automation rules
Temp Account Properties	Report for Temporary Difference Account Settings