

# OHIO AUDITOR OF STATE KEITH FABER



**TO:** UAN Users  
**FROM:** UAN Support  
**DATE:** December 6, 2023  
**SUBJECT:** Version 2024.1 Overview

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## ACCOUNTING

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### FORMS 1099-MISC AND 1096

UAN has updated the 1099-Misc forms and electronic file for 2023. The IRS has not authorized using UAN for printing these forms to plain paper. As with previous years, you may only print forms 1099-Misc and 1096 on the preprinted red ink laser forms. Instructions are available in the 2023 Year End Procedures.

*Note:* Please review the New IRS E-Filing Requirement Threshold section below.

*Reminder:* The IRS filing deadline for 1099-Misc & 1096 Forms is February 28, 2024, if filing using the paper form and March 31, 2024 if filing electronically.

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### FORMS 1099-NEC AND 1096

UAN has updated the 1099-NEC forms and electronic file for 2023. The updated 1099-NEC forms will print 3 per page on the preprinted forms. The IRS has not authorized using UAN for printing these forms to plain paper. As with the previous year, you may only print forms 1099-NEC and 1096 on the preprinted red ink laser forms. Instructions are available in the 2023 Year End Procedures.

*Important Note:* Only the first line of the address will print on the updated 1099-NEC forms. The Vendor/Payee 'Address Line 2' will no longer print on the 1099-NEC 3-part forms. Line 2 is not widely used by UAN clients so most will be unaffected. You should confirm whether your entity has any vendors with essential 1099-NEC address information in Line 2 and then edit to include that information on Line 1 before printing any 1099-NEC forms.

*Note:* Please review the New IRS E-Filing Requirement Threshold section below.

88 E. Broad St. Columbus, OH 43215  
Telephone: (800)833-8261 Fax: (877)727-0088  
Email: UAN\_Support@ohioauditor.gov

**Reminder:** The IRS filing deadline for 1099-NEC & 1096 Forms is January 31, 2024 for both paper and electronic filings.

**Notice for both 1099-Misc & 1099-NEC Print Layout:** UAN’s standard layout for printing to Forms 1099-Misc & 1099-NEC corresponds to the IRS guidelines. Unfortunately, it has come to our attention that there are some 1099 Forms commonly available from print companies that do not exactly fit the IRS format – even some which are advertised as ‘IRS certified’ or ‘IRS Approved’. This means the vendor name and other data could print in the wrong place on the form. Given the above possibility, we recommend testing with one page of 1099 data to confirm that the standard layout of the 1099 Form in UAN corresponds to your IRS 1099 Form. If all fields print to the right places on the form, you can confidently print larger batches. Otherwise, if a problem is detected, UAN provides a means to customize the form layout so that you can still print to forms that have minor variations from the standard. Guidance for this is included in our Year End Procedures document if you find you need to customize either of your 1099 form layouts.

#### NEW REVENUE CODES EFFECTIVE FISCAL YEAR 2024

Local Government Services (LGS) has added one revenue code to the township and village chart of accounts each and updated associated financial reporting categories. Changes will be effective for fiscal year 2024. LGS has written two FAQs to assist with this change. Both can be accessed on the AOS website, [OhioAuditor.gov](http://OhioAuditor.gov), under Local Government > Reference Materials > Other Accounting FAQs. There you can review:

- ‘OneOhio Opioid Settlement FAQs’ [OneOhio\\_FAQs.pdf \(ohioauditor.gov\)](#)
- GAAP and OCBOA Preparers should also see ‘Miscellaneous GAAP FAQs’ [Misc\\_Acct\\_FAQs.pdf \(ohioauditor.gov\)](#)

#### TOWNSHIPS

Beginning in 2024, UAN users can use the **new revenue code 404 – Court Related Settlements** when applicable. The Accounting & General Manual update with version 2024.1 has the new revenue code in the Township Chart of Accounts Appendix with the following description:

404	Court Related Settlements	Settlements received through court proceeds. This account should not include insurance settlements or settlements with individuals or vendors. For example, this account should not be used for payments from construction companies related to road damage.
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Beginning with the **2024 annual financial statements**, the financial report caption that includes any revenue recognized in revenue codes 401-499 will update **from** ‘Fines and Forfeitures’ **to** ‘Fines, Forfeitures, and Settlements’.

Note: the 2023 annual financial statements will still report revenue under the old caption “Fines and Forfeitures” because the change is effective in fiscal year 2024.

## VILLAGES

Beginning in 2024, UAN users can use the **new revenue code 618 Court Related Settlements** when applicable. The Accounting & General Manual with version 2024.1 has the new revenue code in the Village Chart of Accounts Appendix with the following description:

618	Court Related Settlements	Settlements received through court proceeds. This account should not include insurance settlements or settlements with individuals or vendors. For example, this account should not be used for payments from construction companies related to road damage.
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Beginning with **2024 village annual financial statements**, the financial report caption ‘Fines, License and Permits’ will be split into two:

- ‘**Fines, Forfeitures and Settlements**’ reporting revenue for codes **611 – 619** and
- ‘**Licenses, Permits and Fees**’ reporting revenue for codes **621 – 690**.

As a result of the changes above, revenue code 690 is renamed **from** ‘Other--Fines Licenses and Permits’ **to** ‘Other Fees’.

Note: the **2023** annual financial statements will still report revenue grouped under the old caption for revenue in the code range 611 – 690 under the old caption ‘Fines, Licenses and Permits’ because the change is effective in fiscal year 2024.

## GENERAL

### REMOVAL OF PRIOR YEAR 2016

Following the AOS retention policy of maintaining only seven years of prior year reporting in the application, UAN will automatically remove all reports older than seven years from the application upon closing of the fiscal year 2023.

You will have to checkmark an acknowledgment statement on the *Next Year FO & Details tab* of the Year End Checklist prior to closing 2023. This acknowledgment statement is regarding the removal of 2016 upon closing the year for 2023.

### **You will be unable to retrieve any reports from 2016 after closing fiscal year 2023.**

If some reports are missing from your entity archives (non-UAN application records), make sure to print and/or save them as PDF files before closing 2023. Please refer to the 2023 Year End Procedures page 18 (*of the printout; PDF file page 25*) for more detailed instructions on retrieving prior year reports to Print or Save to PDF.

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## NEW IRS E-FILING REQUIREMENT THRESHOLD

Any entity that has a ***combined total*** of at least ten W-2 forms and ‘information returns’ (e.g., 1099-NEC Forms, etc.) are required to file electronically. The previous threshold of 250 is now 10! **This requirement change is likely to affect many smaller UAN clients that were previously not required to file electronically.**

The UAN-produced\* forms that will count towards this 10-form threshold for e-filing include:

**Forms W-2 & W3** and ‘information returns’ **1099-NEC, 1099-Misc, 1095 & 1094**

\*Your entity might have other IRS information returns that you complete outside of the UAN application that count towards this threshold.

A notice about the change is included with IRS instructions for each form. You can also review the notice using the links that follow:

- 1) [E-filing thresholds lowered for certain information returns | Internal Revenue Service \(irs.gov\)](#)
- 2) [New electronic filing requirements for Forms W-2 | Internal Revenue Service \(irs.gov\)](#)

*Both webpages are current as of the Version 2024.1 Overview date.*

***For First Time Filers, Please Note:*** If this is the first year that you will be filing any of the above-mentioned IRS forms electronically, then you will need to make sure you register ahead of time with the appropriate online system. The following is provided to help you get started:

- 1) **W-2 & W-3 Forms:** you must register your entity on the Social Security Administration (SSA) website to file to them electronically. The SSA will assign a BSO (Business Services Online) User ID for your entity. The BSO ID is necessary to create the file through UAN. Review the SSA webpage <https://www.ssa.gov/employer/>. *The webpage is current as of the Version 2024.1 Overview date.*

UAN Support cannot assist with additional information about the SSA online filing process; please review the SSA website or contact the SSA with questions. For the UAN steps to create W-2 & W-3 file for upload, read ‘Appendix 3: W-2 & W-3 Forms’ in the Year End Procedures. The electronic file section starts on page 86 (*of the printout; PDF file page 93*)

- 2) **1099-NEC & 1099-Misc Forms:** your entity must sign up to file these electronically through the IRS system ‘Filing Information Returns Electronically (FIRE)’. New FIRE users need to apply for a Transmitter Control Code (TCC), which is required to access the FIRE system. Review the IRS webpage <https://www.irs.gov/FIRE>. *The webpage is current as of the Version 2024.1 Overview date.*

UAN Support cannot assist with additional information about the IRS online filing process; please review the IRS website or contact the IRS with questions. For the UAN steps to create

the files for upload, review page 65 (1099-NEC) and 68 (1099-Misc) in the Year End Procedures (*corresponding to PDF file pages 72 & 75*).

- 3) **1095 & 1094 Forms. Only a small number of UAN clients in past years have been required to file 1095 & 1094 Forms.** Before moving forward, review the section about these forms in the Year End Procedures, pages 69-70 (*of the printout; PDF file pages 76-77*). For those who are sure they will be filing, the Affordable Care Act (ACA) information returns and transmittals are now electronically filed through the **ACA Information Return** system, also known as AIR. Review the IRS webpage <https://www.irs.gov/air>. *The webpage & menus outlined below are current as of the Version 2024.1 Overview date.*

When the AIR page opens, under the ‘Online AIR Systems’ list, click the ‘User Interface (UI) Production System’. The IRS will require you to sign in under an existing ‘ID.me’ account or create an account to register. Follow IRS directions to apply for a Transmitter Control Code (TCC) that is **specifically** for transmitting 1095/1094 files i.e., *this will be different from TCC code used for submitting 1099-NEC and/or 1099-Misc electronically*. UAN Support cannot assist with additional information about the IRS online filing process; please review the IRS website or the IRS with questions. For steps to create the files in UAN, review the Online Filing 1095 & 1094 section of the Payroll Manual, starting on page 126 (*of the printout; PDF file page 134*).

## PAYROLL

### FEDERAL AND OHIO TAX TABLES

Ohio income tax tables for 2024 are included in UAN version 2024.1.

Federal income tax tables for 2024 will be accessible for download from the UAN website as a ‘software patch’ as soon as the tax tables becomes available. At that time, we will send an email with the download steps. The next UAN version 2024.2 will also include the same tax tables update.

### FORMS 941 AND 944

The next UAN version 2024.2 (i.e., *not this year-end version 2024.1*) will include the 941 Federal Quarterly Tax Return for the first quarter of 2024.

**Please Note:** UAN does not produce the rarely used Form 944 Federal Annual Tax Return. Form 944 is designed so the smallest employers will file and pay federal taxes only once a year instead of every quarter. Only entities notified by the IRS in writing will need to file the 2023 annual Form 944 instead of filing quarterly Forms 941. If needed, information for completing the 944 form is available on two federal tax reports within UAN. Refer to the 2023 Year End Procedures for detailed

instructions. For more information, please consult with your tax advisor and/or please click or type the following link to reference the IRS website: <http://www.irs.gov>

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### FORMS W-2 AND W-3

UAN has updated W-2 and W-3 forms and electronic file for 2023. Also, the W-2 forms file option for Ohio (with School) has been updated to not require a BSO number.

**Note:** Please review both:

- The New IRS E-Filing Requirement Threshold in the General section above.
- The New Ohio Department of Taxation W-2 E-Filing Requirement Change just below.

**Reminder:** The IRS filing deadline for W-2 and W-3 Forms is January 31, 2024.

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### NEW OHIO DEPARTMENT OF TAXATION W-2 E-FILING REQUIREMENT CHANGE

The Ohio Department of Taxation (ODT) has announced all employers who file and pay their employer withholding taxes electronically will be required to upload their W-2 information electronically through the Ohio Business Gateway. If you do not currently file this way, then you should read more about the requirement and open ODT instructions from their ‘W-2 /1099 Information Page.’

<https://tax.ohio.gov/wps/portal/gov/tax/business/ohio-business-taxes/employer-withholding/w2-information-page>

*The webpage & menus outlined below are current as of the Version 2024.1 Overview date.*

See the Year End Procedures for details, page 86 (*of the printout; PDF file page 93*).

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### FORMS 1095 AND 1094

UAN has updated forms 1095-B, 1095-C, 1094-B, and 1094-C for 2023.

**Note:** Please review the New IRS E-Filing Requirement Threshold in the General section above.

**Reminder:** UAN can provide technical assistance for using the 1095 & 1094 area but **cannot** provide advice on whether the forms are applicable to your entity or on the content to enter. To determine whether your entity is required to file, start by reading pages 69-70 (*of the printout; PDF file pages 76-77*) in the 2023 Year End Procedures. For more information, please consult with your tax advisor and/or please click or type the following link to reference the IRS website: [www.irs.gov](http://www.irs.gov)

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## REMINDERS

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### UAN YEAR END UPDATE TRAINING MATERIALS

The **UAN Year End Update** will be recorded and posted approximately one week after the event. To view the UAN Year End Update presentation, please click or type the following link into your web browser: <https://uanlink.ohioauditor.gov/training/yearend/default.html>

**Please Note:** You can view UAN training videos on **any device** with high-speed internet.

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## AUDITOR OF STATE (AOS) YEAR END FILING DEADLINE

Each local government is required to submit its Annual Financial Report (AFR) to the Auditor of State within **sixty (60) days of the end of the fiscal year**. Financial penalties may be assessed for late filings. The final 2023 ‘AFR-AOS Backup’ internet (or disc) submission must include all that is applicable for your entity: Hinkle System data entry for Demographics & Debt, other manually input reports and compressed add-in documents – including the **Notes to the Annual Financial Statements**. See the important note in the Year End Procedures at the bottom of page 23 (*of the printout; PDF file page 30*). After you install version 2024.1, the 2023 Year End Procedures will be accessible from your desktop in **UAN Tools → Version Documentation → 2024.1**

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## ANNUAL FINANCIAL REPORT (AFR) PUBLICATION REQUIREMENTS

Each local government is required to publish a notice in the local newspaper that the Annual Financial Report is complete and that the report is available at the office of the fiscal officer. The notice needs to be published at the time the UAN member files their Annual Financial Report with the Auditor of State, which is accomplished by submitting the 2023 AFR – AOS backup by internet (or disc) submission to the Auditor of State.

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## INVOICE FOR UAN SERVICES

The **second** quarter invoice for UAN services (mailed in March 2024) is assessed using your 2023 Annual Financial Report (AFR) and **may change** from your first quarter invoice. We request that you file your 2023 Annual Financial Report before the filing deadline to ensure that your fees are calculated using your current financial information.

**Reminder:** The five percent UAN user fee reduction from March 31, 2014 remains in effect. For more information about the user fee reduction and a copy of the current UAN user fee schedule, please click or type the following link into your web browser:

[https://uanlink.ohioauditor.gov/communications/pdf/UAN\\_User\\_Notes\\_February\\_28\\_2014.pdf](https://uanlink.ohioauditor.gov/communications/pdf/UAN_User_Notes_February_28_2014.pdf)

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## HARDWARE INSURANCE COVERAGE

Although the State of Ohio is the owner of UAN hardware, your entity is responsible for adequate insurance coverage. Each entity is required to insure the **complete hardware package** for **\$2,000**.

**Please Note:** We do **not** require submission of a Certificate of Insurance; please do not send a copy.