

OHIO AUDITOR OF STATE KEITH FABER



TO: UAN Users
FROM: UAN Support
DATE: December 1, 2023
SUBJECT: Version 2023.1 Overview

ACCOUNTING

FORMS 1099-MISC AND 1096

UAN has updated the 1099-Misc forms and electronic file for 2022. 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 2022 Year End Procedures.

Reminder: The IRS filing deadline for 1099-Misc & 1096 Forms is February 28, 2023 if filing using the paper form and March 31, 2023 if filing electronically.

FORMS 1099-NEC AND 1096

UAN has updated the 1099-NEC forms and electronic file for 2022. 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 2022 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.

Reminder: The IRS filing deadline for 1099-NEC & 1096 Forms is January 31, 2023 for both paper and electronic filings.

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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.

GENERAL

REMOVAL OF PRIOR YEAR 2015

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 2022.

You will have to checkmark an acknowledgment statement on the *Next Year FO & Details tab* of the Year End Checklist prior to closing 2022. This acknowledgment statement is regarding the removal of 2015 upon closing the year for 2022.

You will be unable to retrieve any reports from 2015 after closing fiscal year 2022.

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 2022. Please refer to the 2022 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.

EMAIL FIELD ADDED TO USERS SCREEN

A new **Email** field has been added to the Users screen so that that an email address can be added for each User. This new field is optional.

PAYROLL

FEDERAL AND OHIO TAX TABLES

Ohio and Federal income tax tables for 2023 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 2023.2 will also include the same tax tables update.

FORMS 941 AND 944

The next UAN version 2023.2 (i.e. *not this year-end version 2023.1*) will include the 941 Federal Quarterly Tax Return for the first quarter of 2023.

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 2022 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 2022 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>

FORMS W-2 AND W-3

UAN has updated W-2 and W-3 forms and electronic file for 2022. Also, the W-2 forms file option for Ohio (with School) has been updated to not require a BSO number.

Important Note: The Ohio Department of Taxation released a tax alert to advise employers that it has lowered the threshold for the electronic filing of W-2 information for calendar year 2022 information. All employers that issue 10 or more W-2s will be required to upload their W-2 information electronically through the Ohio Business Gateway. To help employers comply with the new, lower threshold, the deadline to submit Forms W-2, along with employer withholding reconciliation returns and school district withholding reconciliation returns, has been extended to March 2, 2023 from January 31, 2023.

Reminder: The IRS filing deadline for W-2 and W-3 Forms is January 31, 2023.

FORMS 1094 AND 1095

UAN has updated forms 1094-B, 1094-C, 1095-B, and 1095-C for 2022.

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 68-69 (*of the printout; PDF file pages 75-76*) in the 2022 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

REMINDERS

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.

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 2022 ‘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 2023.1, the 2022 Year End Procedures will be accessible from your desktop in **UAN Tools → Version Documentation → 2023.1**

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 2022 AFR – AOS backup by internet (or disc) submission to the Auditor of State.

INVOICE FOR UAN SERVICES

The **second** quarter invoice for UAN services (mailed in March 2023) is assessed using your 2022 Annual Financial Report (AFR) and **may change** from your first quarter invoice. We request that you file your 2022 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

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.