



**ORACLE®**

## **Hyperion Tax Provision – A Key Element to a World Class Close**

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# Agenda

- I. Introduction to Hyperion Tax Provision
- II. Product Overview
- III. What's in the Box
- IV. Q & A

# Hyperion Tax Provision

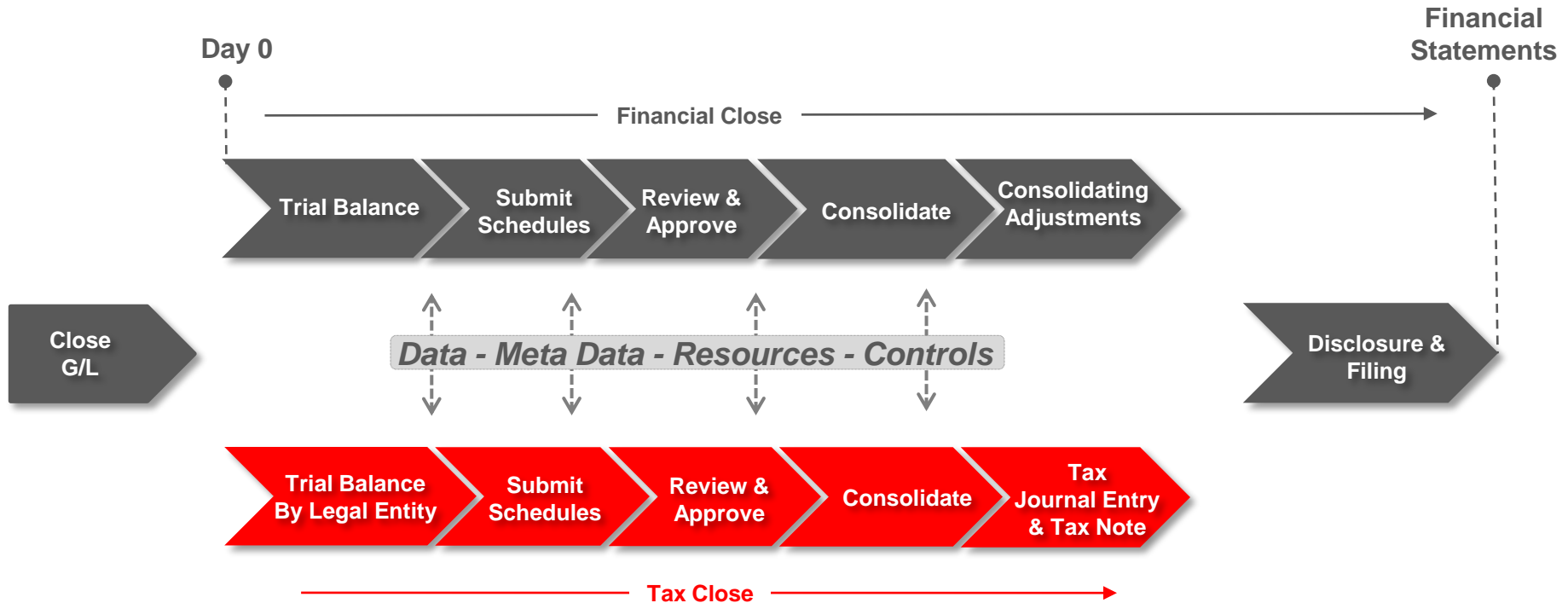
## Bring Finance & Tax Together



- ✓ **Purpose-Built / Out-of-Box:** a Tax Provision solution that is built on the Hyperion Financial Close Suite:
  1. **Data Collection** - web & automated
  2. **Tax Provision Calculation** - US GAAP & IFRS
  3. **Tax Reporting** - includes suite of out-of-box tax reports
- ✓ **Autonomy** - Leverage your existing investment in Hyperion, but both Tax & Finance retain the flexibility they need
- ✓ **Integrates with Tax Compliance** - Enhances & integrates with tax compliance software
- ✓ **Rapid Implementation & Ease of use:** the technology & expertise is already in the Finance organization

# Hyperion Tax Provision

## Tax & Finance Share the same DNA



# Agenda

- I. Introduction to Hyperion Tax Provision
- II. Product Overview**
- III. What's in the Box
- IV. Demonstration

# Hyperion Tax Provision

## Overview

1. **Current and Deferred Provision**
2. **Footnote / ETR**
3. **Web Data Collection**
  - ✓ Current Provision
  - ✓ Deferred Tax
  - ✓ Workflow
4. **Return-to-Accrual**
5. **State Provision**



# Footnote

<b>ORACLE<sup>®</sup></b>	
<b>HYPERION</b>	
<b>Total Provision for Taxes</b>	
Period: December	
Year: 2012	
Scenario: Actual	
<b>2012</b>	
<b>Income Before Taxes:</b>	
US	\$2,987,049
Non-US	8,045,411
<b>Total Income Before Taxes</b>	<b>\$11,032,460</b>
<b>Provision for Taxes:</b>	
<b>Current:</b>	
Federal	929,458
State	16,807
Non-US	1,888,175
<b>Total Current Provision for Taxes</b>	<b>\$2,817,633</b>
<b>Deferred:</b>	
Federal	109,256
State	(24,614)
Non-US	252,230
<b>Total Deferred Provision for Taxes</b>	<b>\$ 361,486</b>
<b>Total Provision for Taxes</b>	<b>\$ 2,531,819</b>
<b>Effective Tax Rate</b>	<b>22.95 %</b>

<b>ORACLE<sup>®</sup></b>			
<b>HYPERION</b>			
<b>Oracle Corporation</b>			
<b>Consolidated ETR</b>			
Eden Corporation - Legal Entities			
Period: December			
Year: 2012			
Currency: USD			
Scenario: Actual			
<b>Pre Tax</b>			
	<b>Tax Effect</b>	<b>Percentage</b>	
Net Income before Tax - adjusted	\$11,032,460	\$3,861,361	35.00%
Permanent Differences (GAAP to Stat)	257,450	90,108	0.82%
Permanent Differences (Stat to Tax)	386,907	135,418	1.23%
<b>Total Permanent Differences</b>	<b>644,357</b>	<b>225,525</b>	<b>2.04%</b>
Total Deductible Tax	75,671	60,624	0.55%
Special Deductions	(30,000)	(9,500)	(0.09)
Change in Valuation Allowance	128,482	128,482	1.16%
Foreign Tax Rate Differences	(823,842)	(823,842)	(7.47)
Additional Current Provision - Source	9,000	9,000	0.08%
Additional Current Provision - Manual	15,600	15,600	0.14%
<b>Additional Total Provision - From Current</b>	<b>24,600</b>	<b>24,600</b>	<b>0.22%</b>
Return to Accrual Adjustment	(230,932)	(230,932)	(2.09)
Audit Settlement Adjustment	(20,150)	(20,150)	(0.18)
Deferred Tax Expense Total	(684,749)	(684,749)	(6.21)
Reporting Currency Adjustments	200	200	0.00%
<b>Additional Total Provision</b>	<b>(1,606,391)</b>	<b>(1,606,391)</b>	<b>(14.56)</b>
<b>Total Effective Tax Rate</b>		<b>\$2,531,819</b>	<b>22.95%</b>

Export In Query Ready Mode

**ORACLE**

# Web Tax Package

- ✓ Regional controllers can submit data to corporate finance & corporate tax from **one system**:
  - Familiar interface
  - Data automation
  - Eliminates double-work & reconciliation
  
- ✓ Entity-specific Perms & Temps
  
- ✓ Workflow & governance

Oracle Enterprise Management System Workspace, Fusion Edition

Application Tasks

Task Lists

- 1 - Finance
  - 2 - Tax
    - Current Provision
    - Temporary Differences
    - Deferred Tax
    - ETR Reconciliation
    - Tax Account Analysis
    - Return to Accrual
    - Tax Basis Balance Sheet
    - Tax Rates
    - Process Control
  - 3 - Tax - State
  - 4 - Tax - Supplemental
  - 5 - Reports

Favorites

Current Provision

Current Provision - Current Provision

Currency:

Actions

Point of View

Year: 2012 Period: DECEMBER Entity: T\_LEGAL\_ENTITIES.FLE300 Datatype: US\_GAAP

	Automated	Manual Adjustment	TOTAL
<b>Net Income Before Tax</b>	<b>1,097,303</b>		<b>1,097,303</b>
Revenue Recognition			0
Meals & Entertainment			0
Foreign Exchange			0
<b>Permanent Differences (GAAP to Stat)</b>			<b>0</b>
Depreciation	12,000		12,000
Share based compensation		5,610	5,610
Intercompany transfers			
<b>Temporary Differences (GAAP to Stat)</b>	<b>12,000</b>	<b>5,610</b>	<b>17,610</b>
<b>Local Statutory Net Income Before Tax</b>	<b>1,109,303</b>	<b>5,610</b>	<b>1,114,913</b>
Meals & Entertainment	16,800	0	16,800
Fines & Penalties			
Non-deductible Insurance			
<b>Permanent Differences (Stat to Tax)</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>
Total Depreciation	6,667	0	6,667
Bad Debt Expense			
Misc Accrual			
Stock Compensation (SFAS 123R)			
<b>Temporary Differences (Stat to Tax)</b>	<b>6,667</b>	<b>0</b>	<b>6,667</b>
Regional Income Taxes			
Other Deductible Income tax			
<b>Deductible Income tax</b>			
<b>Taxable Income Before Loss</b>	<b>1,132,770</b>	<b>5,610</b>	<b>1,138,380</b>

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# Workflow

- ✓ Strong internal controls
  - Real-time data status
  - Validations
  - Multiple levels of review
- ✓ Streamlines data collection:
  - Tax
  - Regional Controllers
- ✓ Pushes accountability down to data submitters

ORACLE Enterprise Performance Management System Workspace, Fusion Edition

Navigate File View Favorites Tools Consolidation Help

HomePage HTP x

Data Process Control

Actions

Point Of View

Scenario: Actual Year: 2012 Period: P12 Entity: {LegalEntities,[Base]}

	Calc Status	Journal Status	Review Level	Pass / Fail	Validation
San Jose	OK	✓	Approved	✓	✓
Atlanta	OK	✓	First Pass	✓	✓
Stamford	OK	✓	First Pass	✓	✓
London	OK	✓	Review Level 2	✓	✓
Liverpool	OK	✓	Review Level 2	✓	✓
Leeds	OK	✓	Review Level 2	✓	✓
Montreal	OK	✓	First Pass	✓	✓
Toronto	OK	✓	First Pass	✓	✓
Calgary	OK	✓	First Pass	✓	✓
Switzerland	OK	✓	First Pass	✓	✓
Germany	OK	✓	First Pass	✓	✓
France	OK	✓	First Pass	✓	✓

# Return to Accrual True-up

- ✓ Final tax compliance details are imported into Hyperion Tax Provision:
  - One-touch
  - RTA by Legal Entity by jurisdiction
  - RTA adjustment flows to the current, deferred and ETR
  
- ✓ Tax Return period (e.g. P13) allows for compliance preparation to take place in Hyperion Tax Provision (e.g. draft 1120)

Documents    Return to Accrual x

Return to Accrual - Current Provision National

Currency:USD

Actions

Point of View

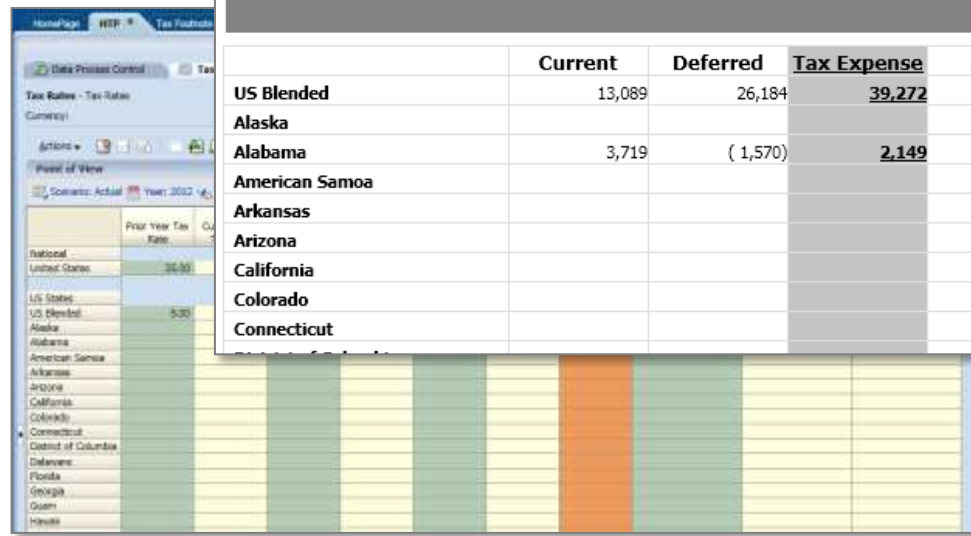
Scenario: Actual    Year: 2011    Period: P12    View: <Scenario View>    Entity: EasternUSA.LE101    Value: <ER>

	Tax Provision	Tax Return	Return to Accrual Adjustment
<b>Net Income Before Tax</b>	<b>530,333</b>	<b>0</b>	<b>530,333</b>
Revenue Recognition	1,900	0	1,900
Meals & Entertainment	6,500	0	6,500
Foreign Exchange	22,000	0	22,000
<b>Permanent Differences (GAAP to Stat)</b>	<b>30,400</b>	<b>0</b>	<b>30,400</b>
Depreciation	12,000		12,000
Shared Bbased Compensation			
Intercompany Transfers			
<b>Temporary Differences (GAAP to Stat)</b>	<b>12,000</b>		<b>12,000</b>
<b>Local Statutory Net Income Before Tax</b>	<b>572,733</b>	<b>0</b>	<b>572,733</b>
Meals & Entertainment	35,500	0	35,500
Fines & Penalties	4,000		4,000
Non-deductible Insurance	22,000	0	22,000
<b>Permanent Differences (Stat to Tax)</b>	<b>61,500</b>	<b>0</b>	<b>61,500</b>
Depreciation	21,667	0	21,667
Bad Debt Expense	800		800
Misc Accrual	125,000		125,000
Stock Compensation (SFAS 123R)	-1,500	0	-1,500
<b>Total Temporary Differences (Stat to Tax)</b>	<b>145,967</b>	<b>0</b>	<b>145,967</b>
Regional Income Taxes	-79,070		-79,070
Other Deductible Income tax			
<b>Deductible Income tax</b>	<b>-79,070</b>		<b>-79,070</b>

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# State Tax Provision

- ✓ “Blended” or “by State, by Legal entity”
- ✓ Integration with Federal Provision
- ✓ Unitary, Combined, & Consolidated
- ✓ Tax rates and apportionment factors may be imported
- ✓ State & Local (and Canadian provincial)
- ✓ Consists of:
  - Current Provision
  - Deferred Provision
  - State Effective Tax Rate
  - State Tax Account Analysis
  - True-up



The screenshot shows the Oracle Hyperion interface with a 'Data Process Control' window open. The main window displays a table of tax rates for various jurisdictions. The 'US Blended' rate is highlighted in green, and the 'Alabama' rate is highlighted in orange. The 'Tax Expense' column is highlighted in grey.

	Current	Deferred	Tax Expense	SETR
US Blended	13,089	26,184	<b>39,272</b>	1.31%
Alabama	3,719	( 1,570)	<b>2,149</b>	0.41%
American Samoa				
Arkansas				
Arizona				
California				
Colorado				
Connecticut				

# Hyperion Tax Provision

## Key Benefits

### I. Increased Automation & Efficiencies:

- ✓ **Data & metadata** – leverage the same data assurance & metadata governance process
- ✓ **Web data collection** – regional controllers only need to use one tool to submit finance & tax data
- ✓ **Foreign currency** – leverage the same FX engine as used by finance
- ✓ As much as 70% more efficient over an Excel-based tax provision process

### II. Stronger Internal Controls: Closer alignment with the finance data & process

### III. Improved Analysis & Reporting: Superior transparency between book and tax

- ✓ **Excel add-in** (Hyperion Smart View)
- ✓ **Web reports** (Hyperion Financial Reporting)
- ✓ **Drill-through to G/L** (Hyperion Financial Data Quality Management)



Less time spent on reconciling data in Excel...

+ More time spent on value-added activities such as risk analysis & tax planning...

= **Savings on cash tax / reduced effective tax rate**

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# What's Out of The Box

Leverages all the Best-In-Class HFM features

- Audit Trails
- Process Control
- FDM Integration/Drill Down
- SmartView
- Etc.

# What's Out of The Box

## Key Features of Hyperion Tax Provision

- Web Forms
- Tax Automation
- Reports
- Data Model
- Rules

# Web Data Forms – 35 Delivered Out of the Box

Data Form	Description
<b>Folder – Current Provision</b>	
Current Provision National	Current Provision National
Current Provision Regional	Current Provision Regional
Tax Credits National	Tax Credits National
Tax Losses National	Tax Losses National
<b>Folder – Deferred Provision</b>	
Deferred Tax RF National	Deferred Tax RollForward National
Deferred Tax RF Regional	Deferred Tax RollForward Regional
Temporary Differences National	Temporary Differences National
Temporary Differences Regional	Temporary Differences Regional
VA Allocation	Valuation Allowance Allocation
<b>Folder – ETR</b>	
Consolidated ETR Recon	Consolidate ETR Recon
Statutory ETR Recon National	Statutory ETR Recon National
Statutory ETR Recon Regional	Statutory ETR Recon Regional
<b>Folder – Rates</b>	
Exchange Rates	Exchange Rates
Tax Rates	Tax Rates
Consolidated ETR	Consolidated Effective Tax Rate

Data Form	Description
<b>Folder – Supplemental Schedule</b>	
Acquisitions National	Acquisitions National
Acquisitions Regional	Acquisitions Regional
Sch Bal Sheet Adjs	Supplemental Schedule Balance Sheet Adjustments
Sch Fines Penalties	Fines and Penalties
Return to Accrual National	Return to Accrual National
Tax Basis BS	Tax Basis Balance Sheet
Validations	Validations
<b>Folder – Tax Account Roll Forward</b>	
TARF	Tax Account RollForward
TARF Summary	Tax Account RollForward Summary
Def Tax For TARF National	Deferred Tax for TARF National
Def Tax For TARF Regional	Deferred Tax for TARF Regional
Def Tax TARF Reclass Nat	Deferred Tax for TARF Reclass National
Def Tax TARF Reclass Reg	Deferred Tax for TARF Reclass Regional
<b>Sub- Folder – Linked Forms</b>	
TARF Additional Provisions	TARF Additional Provisions
TARF Adjustments	TARF Adjustments
TARF Payments Refunds	TARF Payments and Refunds
TARF Provision Non Provision	TARF Provision and Non Provision
TARF PaymentsRefunds Regional	TARF Payments & Refunds Regional
TARF Reclass Regional	TARF Reclass Regional



# Plus – It's Easy to Build/Modify Your Own

Documents | Current Provision

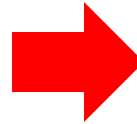
Point of View

Scenario: (Hierarchy)(1) Year: (Hierarchy)(1) Period: (Hierarchy)(1) View: Year To Date(1) Entity: (Hierarchy)(1) Value: (Entity Currency)(1)

Account: (1) ICP: [ICP None] RollForward: (1) Jurisdiction: (1) ReportingStandard: (ReportingStandards.Descendants)(1) DataCategory: Pre Tax(1)

TaxType: National(1)

	C1	C2	C3
	RollForward: CYSys	RollForward: CIAq	RollForward: CurrentTaxOfTotal
R1	Account: NIBT Value: (Entity Currency) ICP: [ICP None] View: YTD DataCategory: PreTax TaxType: National Jurisdiction: (Entity Based Domicile (BPOV))		
R2	Account: (NIBTBA.Children) Jurisdiction: (Entity Based Domicile (BPOV))		
R3	Account: NIBTADJUSTED Jurisdiction: (Entity Based Domicile (BPOV))		
R4	blank		
R5	Account: PERMCS001 Jurisdiction: (Entity Based Domicile (BPOV))		



Documents | Current Provision

Current Provision - Current Provision

Currency:

Point of View

Scenario: Actual Year: 2012 Period: December Entity: Eden Corporation ReportingStandard: US GAAP

	Automated	Adjustment	Current
<b>NIBT FDM/ERP</b>	<b>11,056,410</b>		<b>11,056,410</b>
Topside Adjustment		-23,250	-23,250
Transfer Pricing		-700	-700
Other (please specify)			
<b>Net Income Before Tax (Adjusted)</b>	<b>11,056,410</b>	<b>-23,950</b>	<b>11,032,460</b>
Revenue Recognition		147,400	147,400
Meals & Entertainment		23,250	23,250
Foreign Exchange		79,000	79,000
<b>Permanent Differences (GAAP to Stat)</b>	<b>249,650</b>	<b>249,650</b>	<b>249,650</b>
Depreciation	-442,350	-358,700	-801,050
Share based compensation		30,000	30,000
Intercompany Transfers		71,000	71,000
<b>Total Temporary Differences (GAAP to Stat)</b>	<b>-442,350</b>	<b>-257,700</b>	<b>-700,050</b>
<b>Local Statutory Net Income Before Tax</b>	<b>10,614,060</b>	<b>-32,000</b>	<b>10,582,060</b>
Non-Allowable Expenses	126,427	46,950	173,377
Fines & Penalties	35,530	12,000	47,530
Non-deductible Insurance		166,000	166,000
<b>Permanent Differences (Stat to Tax)</b>	<b>161,957</b>	<b>224,950</b>	<b>386,907</b>
Tax Depreciation		-30,000	-30,000
Book Depreciation	298,669		298,669
<b>Total Depreciation</b>	<b>298,669</b>	<b>-30,000</b>	<b>268,669</b>
Bad Debt Expense	-183,440	315,000	131,560
Misc Accrual	-968,830	10,000	-958,830
Stock Compensation		-4,500	-4,500
<b>Total Temporary Differences (Stat to Tax)</b>	<b>-853,601</b>	<b>290,500</b>	<b>-563,101</b>

# Fines and Penalties

## Enhanced Cell Text

Statutory ETR Recon National **Fines & Penalties** x

**Fines & Penalties** - Fines & Penalties

Currency:

Actions

Point of View

Scenario: Actual Year: 2012 Period: December Entity: San Jose ReportingStandard: US GAAP

		Amount	Jurisdiction	Date of Payment	Related Tax Year
Fines	Fine 1	1,000	California	11/12/2012	2012
	Fine 2	2,000	Alameda County	12/1/2012	2011
	Fine 3				
	Total	3,000			
Penalties	Penalty 1	900	City of San Jose	12/1/2012	2012
	Penalty 2				
	Penalty 3				
	Total	900			
Fines and Penalties		3,900			

# Tax Rates – Based on Entity (POV)

Point of View

Scenario: Actual Year: 2012 Period: December Entity: San Jose

	Prior Year Tax Rate	Current Year Tax Rate	Opening Tax Rate - Current	Closing Tax Rate - Current	Opening Tax Rate - Non Current	Closing Tax Rate - Non Current	Consolidated Tax Rate for ETR	Opening State Tax App	Current Year State Tax	Closing State Tax App	Apportionment Validation
National											
United States	35.00	35.00	35.00	35.00	35.00	35.00					
US States								100.00	100.00	100.00	
US Blended								100.00	100.00	100.00	
Alaska											
Alabama											
American Samoa											
Arkansas											
Arizona											
California											
Colorado											
Connecticut											
District of Columbia											
Delaware											
Florida											
Georgia											
Guam											
Hawaii											
Idaho											
Illinois											

Point of View

Scenario: Actual Year: 2012 Period: December Entity: London

	Prior Year Tax Rate	Current Year Tax Rate	Opening Tax Rate - Current	Closing Tax Rate - Current	Opening Tax Rate - Non Current	Closing Tax Rate - Non Current	Consolidated Tax Rate for ETR
National							
United Kingdom	20.00	20.00	20.00	25.00	20.00	25.00	

# Web Forms That Look and Act Like a Spreadsheet

## Temporary Differences - Temporary Differences

Currency:



### Point of View

Scenario: Actual Year: 2012 Period: December Entity: San Jose ReportingStandard: US GAAP

	Opening	Prior Year Adj	Opening - Adjusted	Current	Return to Accrual	Audit Settlements	Other Adjustments	Transfers	Prior Year Adjustment (Deferred Only)	Contingency	Expense
Depreciation				-12,000							-12,000
Share based compensation											
Intercompany Transfers											
<b>Temporary (GAAP to Stat)</b>				<b>-12,000</b>							<b>-12,000</b>
Tax Depreciation	890,000		<b>890,000</b>								
Book Depreciation	559,022		<b>559,022</b>	31,667							<b>31,667</b>
Total Depreciation	1,449,022		<b>1,449,022</b>	31,667							<b>31,667</b>
Bad Debt Expense	403,298		<b>403,298</b>	800							<b>800</b>
Misc Accrual				-484,000							<b>-484,000</b>
Stock Compensation											
<b>Temporary (Stat to Tax)</b>	<b>1,852,320</b>		<b>1,852,320</b>	<b>-451,533</b>							<b>-451,533</b>
<b>Total Temporary Differences</b>	<b>1,852,320</b>		<b>1,852,320</b>	<b>-463,533</b>							<b>-463,533</b>
National NOL - Current Year											
National NOL - Carry forward Automated											
<b>Total NOLs - Net Operating Losses</b>											
National Credit 1	-50,000		<b>-50,000</b>				4,500				<b>4,500</b>
National Credit 2	-75,000		<b>-75,000</b>								
National Credit 3	-45,000		<b>-45,000</b>								
<b>Total Tax Credits</b>	<b>-170,000</b>		<b>-170,000</b>				<b>4,500</b>				<b>4,500</b>



# What's Out of The Box

## Key Features of Hyperion Tax Provision

- Web Forms
- Tax Automation
- Reports
- Data Model
- Rules

# Tax Automation

- Pre Tax Book Adjustments and supporting schedules
- Perm and Temp Differences by entity by jurisdiction
  1. Pull
  2. Movement
  3. Squeeze
  4. Balance Sheet Approach



Target Account	Description	Occurrence	Logic	Percent	Target				Source	
					Entities	Excluded Entities	Jurisdiction	Reporting Standard	Accounts	Rollforward
PermGS0001	Revenue Recognition	1								
PermGS0002	Meals & Entertainment	1								
PermGS0003	Foreign Exchange	1								
PermST0001	Non-Allowable Expenses	1	Pull	100	FLE500			US_GAAP	50031	
PermST0001	Non-Allowable Expenses	2	Pull	35	FLE201			US_GAAP	50034	
PermST0002	Fines & Penalties	1	Pull	100				US_GAAP	FinesAndPenalties	AdditionalMembers
PermST0003	Non-deductible Insurance	1								
PermST0004	Other (please specify)	1								
RPerm0001	Non-Deductible Insurance	1								
RPerm0002	Deductible Interest Expense	1								
TempGS0001	Depreciation	1	Squeeze	100				US_GAAP	20315	
TempGS0002	Share based compensation	1								
TempGS0003	Intercompany Transfers	1								
TempST0001a	Tax Depreciation	1								
TempST0001b	Book Depreciation	1	Pull	100				US_GAAP	70003	
TempST0002	Bad Debt Expense	1	Movement	-100				US_GAAP	10115	
TempST0003	Misc Accrual	1	Squeeze	100				US_GAAP	BSATotalMiscAccr...	BookTaxDiffClosing
TempStockComp	Stock Compensation	1								
RTemp0001	Bonus Depreciation	1								
RTemp0002	Other (please specify)	1								
NIBT	NIBT FDM/ERP	1	Pull	100					80000	
NIBTBA1	Topside Adjustment	1								
NIBTBA2	Transfer Pricing	1								
NIBTBA3	Other (please specify)	1								
NIBTBR1	Book Reclass 1	1								
NIBTBR2	Book Reclass 2	1								
NIBTBR3	Book Reclass 3	1								



# What's Out of The Box

## Key Features of Hyperion Tax Provision

- Web Forms
- Tax Automation
- Reports
- Data Model
- Rules

# Approximately 75 Pre-Built Reports Out of the Box

## Consolidated Current Provision

Period: December  
Year: 2012  
Currency: USD  
Scenario: Actual

	-USA	-International	« Eden Corporation
» Net Income Before Tax	1,991,366	5,363,607	7,354,973
» Permanent Differences (GAAP to Stat)	20,600	144,967	165,567
» Total Temporary Differences (GAAP to Stat)	16,000	(171,667)	(155,667)
<b>Local Statutory Net Income Before Tax</b>	<b>2,027,966</b>	<b>5,336,907</b>	<b>7,364,873</b>
» Permanent Differences (Stat to Tax)	96,600	161,338	257,938
» Total Temporary Differences (Stat to Tax)	120,601	216,685	337,286
» Deductible Income tax	(11,205)		(11,205)
<b>Taxable Income Before Loss</b>	<b>2,233,962</b>	<b>5,714,931</b>	<b>7,948,893</b>
» Total NOLs - Net Operating Losses	77,992	(17,606)	60,386
Special Deductions	(6,667)	(13,333)	(20,000)
Current Year Tax Rate	%	%	%
<b>Current Tax on Taxable Income</b>	<b>784,652</b>	<b>1,456,306</b>	<b>2,240,958</b>
» Total Tax Credits	(13,333)	(26,667)	(40,000)
<b>Current Tax Expense per Return</b>	<b>771,319</b>	<b>1,429,639</b>	<b>2,200,958</b>
» Additional Current Provision - Source	2,000	4,000	6,000
» Additional Current Provision - Manual	3,800	7,600	11,400
» Additional Current Provision - Calculated	9,119	(18,237)	(10,118)

## HYPERION

### Proof of Tax Charge / (Credit)

Eden Corporation - LegalEntities

Period: December  
Year: 2012  
Scenario: Actual

	£ m
<b>Statutory (profit)/loss before tax</b>	<b>11,032,460</b>
Expected tax charge / (credit) at UK tax rate 26.50%	3,861,361
<i>Tax differences to UK tax rate of 26.5%:</i>	
CT prior year adjustments	(188,832)
DT prior year adjustments	(42,100)
(Decrease) or increase in tax risk provisions	24,600
Change in tax rates	(171,679)
Differing overseas tax rates	(823,608)
Nontaxable gains and income	16,636
DTA not recognised in current year (previously not recognised)	128,482
Share-based payments	58,100
Non-allowable expenses	60,682
Share of associates & jv's	8,138
FX Differences	27,650
Intra group eliminations	51,590
Other Items	(477,736)
Difference (incomplete off TB analysis)	
<b>Statutory tax charge / (credit)</b>	<b>2,533,283</b>
<b>Total Statutory effective tax rate</b>	<b>22.96 %</b>

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# Plus It's Easy to Build/Modify Your Own Hyperion Financial Reporting Studio

The screenshot displays the Oracle Hyperion Financial Reporting Studio interface. The main workspace is a grid where a report is being designed. At the top left, the Oracle logo and 'HYPERION' are visible. Below this, the text 'Oracle Corporation' is present. The central part of the grid contains XSL-FO code for defining report members and their relationships. Below the code, a data table is visible with columns for 'MainGrid', 'Account', 'Period', 'Year', 'Currency', and 'Scenario'. The table contains data for various tax-related items like 'NBT Adjusted', 'PermsSTTotal', 'TempSTTotal', 'NBTLS', and 'Deduction Tax Total'.

**XSL-FO Code:**

```

<<MemberDescription("ReportDescription", 1, "Account")>>
<<MemberDescription("MainGrid", "Entity")>> <<MemberName("MainGrid", "Entity")>>
<<MemberDescription("ReportDescription", 2, "Account")>> <<MemberDescription("MainGrid", "Period")>>
<<MemberDescription("ReportDescription", 3, "Account")>> <<MemberName("MainGrid", "Year")>>
<<MemberDescription("ReportDescription", 4, "Account")>> <<HFMCurrency("ReportDescription", 1, A, 1)>>
<<MemberDescription("ReportDescription", 5, "Account")>> <<MemberName("MainGrid", "Scenario")>>
  
```

MainGrid	Account	Period	Year	Currency	Scenario
1	NBT Adjusted	PreTax			
2					
3	PermsSTTotal	PreTax			
4					
5	TempSTTotal	PreTax			
6					
7	NBTLS	PreTax			
8					
9	PermsSTTotal	PreTax			
10					
11	TempSTTotal	PreTax			
12					
13	Deduction Tax Total	PreTax			
14					

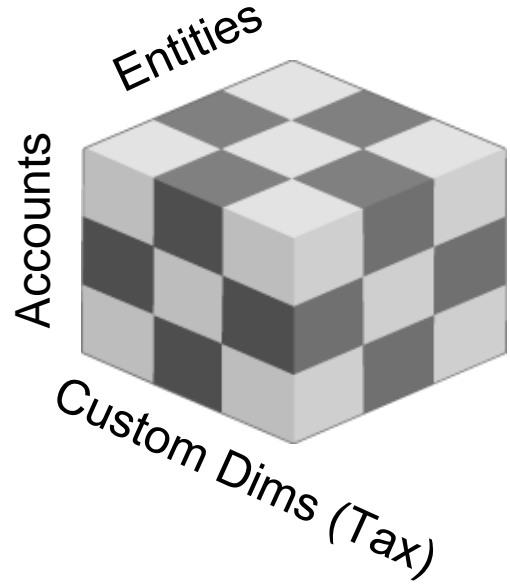
# What's Out of The Box

## Key Features of Hyperion Tax Provision

- Web Forms
- Tax Automation
- Reports
- **Data Model**
- Rules

# Pre-Built Dimensions

## Just Add Your Entities, and Go!



# And You Can Add/Modify Your Own...

Add Additional Detail, Special Calcs, Planning Scenarios, etc.

The screenshot displays the Oracle Hyperion Dimension Library interface. On the left, a tree view shows the hierarchy of dimensions under 'HTP'. The 'Total' dimension is expanded, showing sub-dimensions like 'Fine 1', 'Fine 2', and 'Fine 3'. On the right, the 'Properties of Fine 1' dialog is open, showing the following table:

Property	Value
Category	Consolidation
Name	Fine1
Alias	Fine 1
Aggregation Weight	1.0
Default Parent	FinesTotal
Is Calculated	<input type="checkbox"/>
Switch Sign For Flow	<input type="checkbox"/>
Switch Type For Flow	<input type="checkbox"/>
User Defined 1	
User Defined 2	
User Defined 3	
Security Class	
Submission Group	1

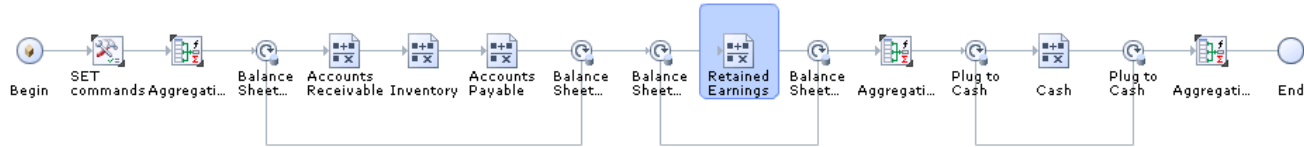
# What's Out of The Box

## Key Features of Hyperion Tax Provision

- Web Forms
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# Calc Rules – Built and Optimized for Tax

Rule Designer



Properties	Formula	Usages
Add Grid <input type="button" value="Delete Grid"/> <input type="button" value="Help"/> <input type="button" value="Refresh"/>		
Caption:	<input type="text" value="Retained Earnings"/>	
Member Block:	<input type="text" value="253100"/> <input type="button" value="Help"/> <input checked="" type="checkbox"/>	
<i>Comment</i>		
Formula	"Retained Earnings: Prior Years"	= @PRIOR("Retained Earnings"->"Dec"->"Actual", 1, @LEVMBRS("Year",0))
Formula	"Retained Earnings: Current Year"	= @PRIOR("Retained Earnings: Current Year", 1,"Jan":"Dec")+ "Net Income"



# Agenda

- I. Introduction to Hyperion Tax Provision
- II. Product Overview
- III. What's in the Box
- IV. Q & A**



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