

Municipal Tax E-Forms

General Rules for Uploadable Files:

Files must be in ASCII, tab-delimited text format with filename extension of .TXT

The first record in any file will be a File Header Record.

The second record in any file will be a Company Demographic Record.

The third record in any file will be a Date Record.

The last record in any file will be a File Trailer Record.

The first column in each record is a 2-digit number identifying the record type.

The last column in each record is a 5-digit number representing the sequence of the record within the file, starting with 1 and incrementing by 1.

No field within any record can be null. If information is not available, 1 space must exist between the tab characters.

Character string fields will be left-justified, variable length and cannot contain tabs. Dual case is permitted.

Numeric fields will always be exact length WITH leading zeros as required.

Money and ratio fields will contain an explicit decimal point in the position indicated.

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COMMON IDENTIFICATION RECORDS

File Header Record- Required and always first.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 01
Taxpayer ID	8	numeric	Corporate Franchise Tax ID
Form ID	3	numeric	ES form = 150 Annual form = 151
Amended Return Indicator	1	alphabetic	Y or N (upper case)
Taxpayer Name	Var	character string	Company name
Contact Name	Var	character string	Name of contact person
Contact Phone	Var	(614)555-1212	Phone number of contact person
Contact Email	Var	someone@company.com	Email address of contact person
Contact Fax Number	Var	(614)555-1212	Fax number of contact person
Record Sequence	5	numeric	Constant value 00001

Company Demographic Record - Required and always second.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 02
Taxpayer ID	8	numeric	Corporate Franchise Tax ID
FEIN	9	numeric	Federal Employer ID Number - no dash
Charter	8	numeric	Ohio Corporate Charter Number
NAICS Code	6	numeric	NAICS Business Classification Code
Taxpayer Name	Var	character string	Company name
Taxpayer Address	Var	character string	Company address
Taxpayer City	Var	character string	Company city name
Taxpayer State	2	alphabetic	Company State abbreviation
Taxpayer Zip Code	5 or 10	nnnnn or nnnnn-nnnn	Company zip code
PTE Name	Var	character string	Name of the qualifying pass-thru entity to which you belong, if applicable. If not applicable, 1 space.
PTE FEIN	9 or 1	numeric or space	FEIN of the qualifying pass-thru entity to which you belong, if applicable. If not applicable, 1 space.
Record Sequence	5	numeric	Constant value 00002

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COMMON IDENTIFICATION RECORDS

Date Record - Required and always third.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 03
Fiscal Period Begin Date	10	MM/DD/YYYY	The date on which your fiscal period began. Always the 1st day of a month, usually January.
Period Indicator	1	numeric	1 = 1st Qtr ES 2 = 2nd Qtr ES 3 = 3rd Qtr ES 4 = 4th Qtr ES 5 = Extension 6 = Annual Return
Record Sequence	5	numeric	Constant value 00003

File Trailer Record - Required and always last.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 90
Taxpayer ID	8	numeric	same as file header
Record Sequence	5	numeric	Position of record in file, relative to 1.

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ANNUAL FORM RECORDS

Statutory Agent Record - Required and always fourth.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 20
Statutory Agent Name	Var	character string	
Statutory Agent Address	Var	character string	
Statutory Agent City	Var	character string	
Statutory Agent State	2	alphabetic	
Statutory Agent Zip Code	5 or 10	nnnnn or nnnnn-nnnn	
Record Sequence	5	numeric	Constant value 00004

Corporate Officer Record - Required and always fifth.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 21
President First Name	Var	character string	required
President Initial	1	character string	If not available, include 1 space.
President Last Name	Var	character string	required
Secretary First Name	Var	character string	required
Secretary Initial	1	character string	If not available, include 1 space.
Secretary Last Name	Var	character string	required
Treasurer First Name	Var	character string	required
Treasurer Initial	1	character string	If not available, include 1 space.
Treasurer Last Name	Var	character string	required
Record Sequence	5	numeric	Constant value 00005

Schedule 1 - Required and always sixth.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 22
Extension Indicator	1	alphabetic	Y or N (upper case)
Electric Light Company not Electric Company Indicator	1	alphabetic	Y or N (upper case)
Combined Company Indicator	1	alphabetic	Y or N (upper case)
Qualifying Pass-Thru Entity Indicator	1	alphabetic	Y or N (upper case)
(Available)	1	space	space
Line 3 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 4 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 5 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 6 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 7 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 8 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 9 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 10 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 11 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 1 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 2 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Record Sequence	5	nnnnn	Constant value 00006

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Schedule A - Computation of Total Balance Due - Required and always seventh.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 23
Line 1 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 2 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Line 3 Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Record Sequence	5	numeric	Constant value 0007

Schedule 2 - Ratios - Required, 7 repetitions, always eighth thru fourteenth.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 24
Line Identifier	3	character string	L1A, L1B, L1C L2, L3, L4, L5
Amount Within Ohio	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Amount Everywhere	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Ratio	3.4 total 8	nnn.nnnn	no zero suppression
Record Sequence	5	nnnnn	Constant values 00008 thru 00014, respectively

Schedule 3 - Municipal Apportionment Ratio - Repeating Data

FIELD DESCRIPTION	LENGTH	VALUE	COMMENTS
Record ID	2	numeric	Constant value 25
Municipality Name	Var	character string	
Municipality ID Number	8	numeric	
Payroll Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Sales Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Property Owned Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Property Rented Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Total Property Amount	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Payroll Factor	3.4 - total 8	nnn.nnnn	no zero suppression
Sales Factor	3.4 - total 8	nnn.nnnn	no zero suppression
Property Factor	3.4 - total 8	nnn.nnnn	no zero suppression
Sum of Factors	3.4 - total 8	nnn.nnnn	no zero suppression
Municipality Apportionment Ratio	3.4 - total 8	nnn.nnnn	no zero suppression
Record Sequence	5	numeric	Position of record in file, relative to 1.

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Schedule 4 - Municipal Income Tax Computation - Repeating data

FIELD DESCRIPTION	LENGTH	VALUE	COMMENTS
Record ID	2	numeric	Constant value 26
Municipality Name	Var	character string	
Municipality ID Number	8	numeric	
Apportionment Ratio	3.4 - total 8	nnn.nnnn	no zero suppression
Income Before NOL	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
NOL Carryforward	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Municipality Income	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Tax Rate	3.4 - total 8	nnn.nnnn	no zero suppression
Tax Before Credit	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Non-refundable Credit	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Tax After Credit	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Overpayment Carryforward	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Total ES Payments	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Total Payments	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
Balance Due	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression If no balance due, set to zeros.
Overpayment	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression If not overpaid, set to zeros.
Record Sequence	5	nnnnn	sequential number

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ES FORM RECORD

Municipal ES Repeating Record - At least 1 Required, starting with fourth file record.

FIELD DESCRIPTION	LENGTH	FORMAT	COMMENTS
Record ID	2	numeric	Constant value 15
Municipality Name	Var	character string	
Municipality ID Number	8	numeric	
Payment Amount	11.2 - total 14	nnnnnnnnnn.nn	no zero suppression
Record Sequence	5	numeric	Position of record in file, relative to 1.