

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.

Municipal Tax E-Forms

FILE CONTAINING ES RETURN

| RECORD TYPE | SEQUENCE |
|----------------------------|----------|
| File Header Record | 1 |
| Company Demographic Record | 2 |
| Date Record | 3 |
| ES Repeating Data Record | 4 |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | . |
| ES Repeating Data Record | n |
| File Trailer Record | n+1 |

FILE CONTAINING ANNUAL RETURN

| RECORD TYPE | SEQUENCE |
|----------------------------------|----------|
| File Header Record | 1 |
| Company Demographic Record | 2 |
| Date Record | 3 |
| Statutory Agent Record | 4 |
| Corporate Officers Record | 5 |
| Schedule 1 Record | 6 |
| Schedule A Record | 7 |
| Schedule 2 - L1A Record | 8 |
| Schedule 2 - L1B Record | 9 |
| Schedule 2 - L1C Record | 10 |
| Schedule 2 - L2 Record | 11 |
| Schedule 2 - L3 Record | 12 |
| Schedule 2 - L4 Record | 13 |
| Schedule 2 - L5 Record | 14 |
| Schedule 3 Repeating Data Record | 15 |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 3 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | . |
| Schedule 4 Repeating Data Record | n |
| File Trailer Record | n+1 |

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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 |
| Not Used - Constant 0. | 11.2 - total 14 | nnnnnnnnnnn.nn | no zero suppression |
| Not Used - Constant 0. | 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 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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ANNUAL FORM RECORDS

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 00007 |

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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ANNUAL FORM RECORDS

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. |