

# ***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 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

# Municipal Tax E-Forms

## 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
constant 0	11.2 - total 14	nnnnnnnnnnn.nn	no zero suppression
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.