



## **Muni EP, ER and NPR, Version 3.2**

### **Detailed Design Report Specifications**

February 11, 2008

## Change History

<b>Date</b>	<b>Personnel</b>	<b>Description</b>	<b>Version</b>
8/1/2007	SB	Initial Version	0.1
9/20/2007	MC	Updated Design and Comments	1.0
12/20/2007	MC	Updated Machine Readable for Muni delivery on changes.	1.1
1/9/2008	MC	Final updates and added NPR field definitions	1.2

**Table of contents:**

**1 INTRODUCTION..... 4**

    1.1 ACTIVITY FILE CONTENTS ..... 4

**APPENDIX A – HUMAN READABLE LAYOUT ..... 4**

**APPENDIX B – MACHINE READABLE LAYOUT:..... 13**

    EXTENSION REQUEST FORMAT ..... 14

    A RECORD WILL BE ASSEMBLED IN THE FOLLOWING MANNER:..... 18

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

# 1 Introduction

This goal of this document is to record the specifications for OBG activity file formats for Income Tax filings as they pertain to the 3.2 implementation of the Muni Tax application.

## 1.1 Activity File Contents

Each Income Tax activity file is produced every business day and will contain all the Estimated Payment (EP), Extension Request (ER), and Net Profits Returns (NPR) filings that have been made by all taxpayers to the identified self administered muni or TPA.

Two variations of each type of file can be produced: human- and machine-readable. Either of these or both can be chosen to be received by the municipality/TPA.

## Appendix A – Human Readable Layout

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### Notes:

1. All fields will display even if data is not populated or not applicable.
2. Text, font and page orientation rules from previous implementations of Muni apply to Muni 3.2 (i.e., plain text, courier font, portrait orientation). However, the old tabular formats for human-readable reports have been replaced by columnar formats. These are both easier to read and less prone to formatting errors across systems.
3. There are three record types – Estimated Payments, Extensions to File, Net Profits Return
4. The first line of the file contains the version number and total dollars.

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

### Estimated Payments

The following is an example of the Estimated Payments report in production before the 3.2 implementation, and is provided *for the sake of comparison and historical reference only*.

1.1.2300|17300.00  
 \*\*\*\*\*  
 \*\*\*\*\*

Estimated Payments

FEIN\ SSN	Company Name	Tax Year Ending	Date Report Filed
342847526	Steve's Oil Change	06/30/2006	2/14/2007 4:10:00 PM

Reporter Name	Reporter Phone
s b	2345203475

Email  
 stephen.briss@oit.ohio.gov

OBG Confirm No	Sum Est Ann Net Profit	Sum Prev Yr OverPmt	Sum Other Credits	Sum Pmt Calc by Form	Sum Pmt Sent to Bank
3704480	60000.00	0	0	300.00	300.00

Muni ID	Muni Acct Num	Pay Type	Unique Tran ID	Muni Name	Est Trans Date	Ann Net Profit	Prev Yr OverPmt	Other Credits	Pmt Calc by Form	Pmt Sent to Bank	Pmt Prd
11131	00000-S	ACH	1670646	Crestline	02/14/2007	60000.00			300.00	300.00	Q1

\*\*\*\*\*  
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Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

The following is an example of the EP report, in production as of the 3.2 implementation.

1.1.2407|61.06

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Estimated Payments

FEIN/SSN	349999999
Company Name	Test business
Tax Year Ending	12/31/2007
Date Report Filed	1/9/2008 12:22:35 PM
Reporter Name	Bob Smith
Reporter Phone	6145555555
Email	bob@smith.com
OBG Confirmation Number	6117458
Sum of Annual Net Profit	12211.00
Sum of Previous Year Overpayment	0
Sum of Other Credits	0
Sum of Payment Calculated by Form	61.06
Sum of Payment Sent to Bank	61.06

Muni ID	11999
Muni Account Number	ABC999995
Payment Type	ACH
Unique Transaction ID	2478962
Muni Name	Smithville

Transaction Date	01/09/2008
Annual Net Profit	12211.00
Previous Year Overpayment	0
Other Credits	0
Payment Calculated by Form	61.06
Payment Sent to Bank	61.06
Payment Period	Q1

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**Notes:**

1. No fields have been added or removed from the report.
2. Field *names* have been changed in some instances. With the new columnar format, abbreviations used in the previous report (i.e., Sum Pmt Calc by Form) are no longer necessary; they have been written out (i.e., Sum of Payment Calculated by Form).
3. All rules governing data displayed on the report remain unchanged.

### Extension Requests

The following is an example of the Extension Requests report in production before the 3.2 implementation, and is provided *for the sake of comparison and historical reference only*.

1.1.2300|1000.00  
 \*\*\*\*\*  
 \*\*\*\*\*

Extension Requests

FEIN\ SSN	Company Name	Tax Year Ending	Date Report Filed
342847526	Steve's Oil Change	06/30/2007	2/14/2007 4:11:26 PM

Reporter Name	Reporter Phone
s b	2345203475

Email

stephen.briss@oit.ohio.gov

No Confirm OBG	Sum Total Tax Liability	Sum Prior Payments and Credits	Sum Bal Due	Sum Pmt Sent to Bank
3704481	1000.00	0	1000.00	1000.00

Muni ID	Muni Acct Num	Pay Type	Unique Tran ID	Muni Name
11131	00000-S	ACH	1670653	Crestline

Trans Date	Tot Tax Liability	Prior Payments and Credits	Bal Due	Pmt Sent to Bank
02/14/2007	1000.00	0	1000.00	1000.00

\*\*\*\*\*  
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Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

The following is an example of the ER report, in production as of the 3.2 implementation.

1.1.2407|2219.99

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Extension Requests

FEIN/SSN	349999999
Company Name	Bob's Widgets
Tax Year Ending	12/31/2007
Date Report Filed	12/17/2007 2:16:11 PM
Reporter Name	Bob Smith
Reporter Phone	6145555555
Email	bob@smith.com
OBG Confirmation Number	6116734
Sum of Total Tax Liability	2222.22
Sum of Prior Payments and Credits	2.22
Sum of Balance Due	2220.00
Sum of Payment Sent to Bank	2219.99

Muni ID	11999
Muni Account Number	
Payment Type	ACH
Unique Transaction ID	2478913
Muni Name	Smithville

Requested Extension Date	1/2/2008
Transaction Date	12/17/2007
Total Tax Liability	2222.22
Prior Payments and Credits	2.22
Balance Due	2220.00
Payment Sent to Bank	2219.99

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**Notes**

1. No fields have been removed from the report.
2. One field has been added: Requested Extension Date. This is a date field with the following format: MM/DD/YYYY
3. Field names have been changed in some instances. With the new columnar format, abbreviations used in the previous report (i.e., Muni Acct Num) are no longer necessary; they have been written out (i.e., Muni Account Number).
4. All rules governing data displayed on the report remain unchanged.

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

## Net Profits Return

The following is an example of the NPR report, in production as of the 3.2 implementation.

1.1.2407|16000.00

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Net Profits Return

FEIN/SSN	342847526
Company Name	Steve's Oil Change
Entity Type	C Corp (other than REIT/RIC/REMIC)
Reporting Period Beginning	7/1/2005
Reporting Period Ending	6/30/2006
Amended Return	Y
Amended Reason	Amendment requested by taxpayer
Date Report Filed	2/14/2007 4:04:05 PM
OBG Confirm No	3704482
Municipalities on this report	Muni ID Muni txpr acct num
Crestline	11131 00000-S
Net Overpayment Carryforward amnt	
Net Refund amnt	
Net Amount owed	16000.00
Pmnt sent to bank	16000.00
Pay type	ACH
Unique tran ID	0
Trans Date	Trans Date
2/14/2007	
Reporter Name	s b
Reporter Phone	2084727519
Email	stephen.briss@oit.ohio.gov
Preparer first name	Bob
Preparer last name	Smithers
Preparer address	123
Preparer city	Anytown
Preparer state	Ohio
Preparer zip	99999
Preparer phone	1234567890
Preparer fax	
Preparer email	s@b.com
OK to contact the preparer?	N
FEDERAL STARTING POINT INCOME	
FEDERAL STARTING POINT INCOME	20000001.00

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

ADJUSTMENTS

Dist Share of Losses  
from partnerships

Dist Share of PTE Income and Gain

Dist Share of LLC Partnership Income & Gain		
Dist Share of Partnership Income & Gain		
Net	0.00	

Intangible Income

Income Yield	0.00	
Interest	0.00	
Capital Gains	0.00	
Dividends	0.00	
Certain Other Income	0.00	
Net	-	0.00

Intangible Income (exclude capital  
gains) 5% add-back

+ 0.00

Net

IRC Section 1221 Losses	0.00	
IRC Section 1231 Losses	0.00	
Net	+	0.00

Deductions

1221 Income and Gain	0.00	
1231 Income and Gain	0.00	
Less: 1245 Income and Gain	0.00	
Less: 1250 Income and Gain	0.00	
Less: 291 Recapture Income	0.00	
Net	+	0.00

Taxes on or measured by net income + 0.00

ENTITY-TYPE ADJUSTMENTS (some or all may not apply)

Charitable Contribution deduction	-	0.00
Charitable Contribution add-back	+	0.00
Section 179 deduction	-	0.00
Section 179 add-back	+	0.00
Amnts paid to retirement/insurance	+	0.00
Payments to partners	+	0.00
Dividends, distributions and amounts set aside	+	0.00

RENTAL ADJUSTMENTS

APPORTIONABLE TAXABLE INCOME  
Apportionable Taxable Income

20000001.00

APPORTIONMENT DATA

Everywhere Property	
Beginning Property Cost	50.00
Ending property cost	50.00
Avg Prp Cst	50.00
Real property Rnt Exp	0.00
Avg prop + rent x 8	50.00
Payroll	50.00
Sales	50.00
CrestlineProperty	
Beginning Property Cost	2.00
Ending property cost	2.00
Avg Prp Cst	2.00
Real property Rnt Exp	0.00
Avg prop + rent x 8	2.00
Payroll	2.00
Sales	2.00
Apportionment Ratio	0.040000

MUNICIPAL SPECIFIC ADJUSTMENTS AND FINAL CALCULATIONS

Crestline	
Apportionable taxable income	2000001.00
Apportionment Ratio	0.040000
Prelim aptd txbl incm	800000.04

Adjustments

Aptd intang incm	0.00
Rental activity	0.00
Stock Option	0.00
Aptd dist share of loss frm ptrnshp	0.00
Aptd incm and gain frm LLC Partnership	0.00
Aptd incm and gain frm Partnership	0.00
Other Adjustments	0.00
Reason	
Net	+ 0.00



NOL carryforward deduction (from included schedule)	-	0.00
Taxable Income	800000.04	
Tax Rate	0.020000	
Tx Before Credits	16000.00	
718.14(B) Credit	-	0.00
New jobs non-refundable credit	-	0.00
Job retention non-refundable credit	-	0.00
New jobs refundable credit	-	0.00
Taxpayer-declared unpaid penalty	+	0.00
Taxpayer-declared unpaid interest	+	0.00
Payments reported thru OBG	-	0.00
Other pmnts already made	-	0.00
Overpayment for this municipality	0.00	
Amount owed to this municipality	16000.00	

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

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WITHHOLDING RECONCILIATION
Payroll Everywhere                    50.00
Add Payroll from 1/1/2005 -          0.00
6/30/2005
Subtract Payroll from 1/1/2006 -    0.00
7/1/2006
Subtotal                              50.00
Additions                             0.00
Explanation
Subtractions                          0.00
Explanation
Medicare wages on W-3                0.00
Crestline                             2.00
Add Payroll from 1/1/2005 -          0.00
6/30/2005
Subtract Payroll from 1/1/2006 -    0.00
7/1/2006
Subtotal                              2.00
Additions                             0.00
Explanation
Subtractions                          0.00
Explanation
Total payroll withholding for        0.00
Crestline
SUPPORTING DATA
Crestline
Return filed last year                Y
Return expected next year             Y
No return reason
Business moved indicator              N
Date moved in
Date moved out
Tx rate changed by txpr                N
Tx rate change reason

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*****

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**Notes:**

1. No fields have been removed from the report.
2. Two new fields have been added to this report: *Other Adjustments* and *Reason*.  
These are defined below.
3. All rules governing data displayed on the report remain unchanged.

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

## **Appendix B – Machine Readable Layout:**

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### **Notes:**

1. All formatting information (please refer to the OBG Batch Process document) that applied to Muni 1.0 applies to Muni 3.2
2. The machine readable version of this report will be a series of “|” (pipe) delimited data elements for each record in a report. If there is a “|” within the data it must be changed to a “||” double pipe
3. The first line of the file contains the version number and total dollars.
4. Field definitions, sample formats and examples are provided below.
5. Changes as of the 3.2 implementation include:
  - a. One field has been added to the Extension Request Report: Requested Extension Date. This is a date field and should have the following format: MM/DD/YYYY
  - b. Two fields have been added to the Net Profits Report: Other Adjustments and Reason, both of which are text fields.
6. The machine readable format file will be ordered by taxpayer. Since each record will only refer to one filing of a particular tax type, there may be records for a single taxpayer in this file.
7. In files delivered to TPAs, each record will contain data for all municipalities administered by that TPA that a taxpayer filed for during a given web session. Each of these municipalities can be seen as a detail entry for the taxpayer record.
8. All fields marked *Required* will have a real value entered for the field value. Fields marked *Optional* will either be empty or have a real value. In either case, they will be represented in this pipe delimited file.
9. This file format is targeted to meet a common file format that can be accepted by all municipalities and TPAs.

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

## ***Extension Request Format***

### **ER format:**

<FEIN\SSN>|<Tax Type>|<Company Name>|<Date Time Report Filed>|<Tax Year Ending>|<Reporter Name>|<Phone Number>|<email>|<OBG Confirmation ID>|<Sum Total Tax Liability>|<Sum Prior Payments and Credits>|<Sum Balance Due>|<Sum Actual Payment>|<Municipality ID>|<Municipality Name>|<Municipality Account Number>|<Payment Type>|<Unique Transaction Identifier>|<Transaction Date>|<Total Tax Liability>|<Prior Payments and Credits>|<Balance Due>|<Actual Payment>|<Requested Extension Date>

### Notes:

- The *Header* and *Detail* split is between the Sum Actual Payment and the Municipality ID fields. However, there is no split in the machine layout and the fields continue to wrap.
- The example provided above shows a taxpayer's filing to a self-administered muni, OR to a single muni administered by a TPA.
- When a taxpayer files with more than one muni administered by the same TPA in the same web session, the record will contain as many detail records as there are munis in the filing.

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

## ***Estimated Payment Format***

### **EP format:**

<FEIN\SSN>|<Tax Type>|<Company Name>|<Date Time Report Filed>|<Tax Year Ending>|<Reporter Name>|<Phone Number>|<email>|<OBG Confirmation ID>|<Sum Estimated Annual Net Profit>|<Sum Previous Year Overpayment>|<Sum Other Payments and Credits>|<Sum Calculated Payment>|<Sum Actual Payment>|<Municipality ID>|<Municipality Name>|<Municipality Account Number>|<Payment Period>|<Payment Type>|<Unique Transaction Identifier>|<Transaction Date>|<Estimated Annual Net Profit>|<Previous Year Overpayment>|<Other Payments and Credits>|<Calculated Payment>|<Actual Payment>

### Notes:

- The *Header* and *Detail* split is between the Sum Actual Payment and the Municipality ID fields. However, there is no split in the machine layout and the fields continue to wrap.
- The example provided above shows a taxpayer's filing to a self-administered muni, OR to a single muni administered by a TPA.
- When a taxpayer files with more than one muni administered by the same TPA in the same web session, the record will contain as many detail records as there are munis in the filing.

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

## ***NPR Payment Format***

### **Header Line**

The first line of the output file will be reserved for storing file attributes such as version number and Total Dollars.

### **Common Fields**

<FEIN\Acct ID>|<Tax Type>|<Company Name>|<Date Time Report Filed>|<Tax Year Ending>|<Phone Number>|<email>|<Entity Type>

### **NPR Core Fields**

<Tax Year Beginning>|<Preparer first name>|<Preparer last name>|<Preparer address>|<Preparer city>|<Preparer state>|<Preparer zip>|<Preparer phone>|<Preparer fax>|<Carryforward amnt>|<Refund amnt>|<OBG Confirm No>|<Pmnt sent to bank>|<Pay type>|<Unique tran ID>|<Trans Date>|<FSP Amount>|<Dist Share of Losses from partnerships>|<Dist Share of PTE Income and Gain>|<Intangible Income>|<Income Yield>|<Interest>|<Capital Gains>|<Dividends>|<Certain Other Income>|<Intangible Income 5% add-back>|<Losses>|<1221 Losses>|<1231 Losses>|<Deductions>|<1221 Income and Gain>|<1231 Income and Gain>|<1245 Income and Gain>|<1250 Income and Gain>|<291 Recapture Income>|<Taxes>|<Charitable Contribution deduction>|<Charitable Contribution add-back>|<Section 179 deduction>|<Section 179 add-back>|<Amnts paid to retirement/insurance>|<Payments to partners>|<Apportionable Taxable Income>|<Amended Return Flag>|<Amended Return Reason>|<Amount Owed>|<Reporter Name>|<Preparer Email>|<OK to Contact Preparer Flag>|<Dist Share of LLC Partnership Income and Gain>|<Dist Share of Partnership Income and Gain>|<Dividends, Distributions and Amounts set aside>

### **Everywhere Apportionment Fields**

<Everywhere Apportionment Code>|<Beginning Property Cost>|<Ending Property Cost>|<Average Property Cost>|<Real Property Rent Expense>|<Net Property>|<Payroll>|<Sales>

### **NPR Muni Fields**

<Muni Specific Code>|<Muni Name>|<Muni ID>|<Muni Account Num>|<Beginning Property Cost>|<End Property Cost>|<Average Property Cost>|<Rent Expense>|<Property>|<Compensation>|<Gross Receipts>|<Apportionment Ratio>|<Preliminary Apportionment Taxable Income>|<Adjustments>|<Apportioned Intangible Income>|<Stock Options>|<Apportioned Distributed Share Of Loss From Partnership>|< Apportioned Income and Gain From LLC>|< Apportioned Income and Gain From Partnership>|<Total NOL For Muni>|<Taxable Income>|<Tax Rate Used>|<Tax Rate Change Reason>|<Tax Before Credits>|<718.14B Credit>|<718.15B New Jobs Refundable Credit>|<718.15B New Jobs NonRefundable Credit>|<718.15B Job Retention NonRefundable Credit>|<Unpaid Penalty>|<Unpaid Interest>|<Payments Reported Through OBG>|<Other Payments Already Made>|<OverPayment>|<Return Filed Last Year>|<Return Expected Next Year>|<No Return Reason>|<Business Moved

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

Indicator>|<Date Moved In>|<Date Moved Out>|<Amount Owed>|Tax Rate Changed By  
 User Flag>|<Other Adjustments>|<Reason>

**NPR Muni NOL Fields**

<NOL Code>|<Year of Loss>|<Total Per Year Apportionable NOL>|<Year Of Loss  
 Claim>|<Loss Amount>|<Year Of Loss Claim>|<Loss Amount>|<Year Of Loss  
 Claim>|<Loss Amount>|<Year Of Loss Claim>|<Loss Amount>|<Year Of Loss  
 Claim>|<Loss Amount>|<NOL Code>|<Year of Loss>|<Total Per Year Apportionable  
 NOL>|<Year Of Loss Claim>|<Loss Amount>|<Year Of Loss Claim>|<Loss  
 Amount>|<Year Of Loss Claim>|<Loss Amount>|<Year Of Loss Claim>|<Loss  
 Amount>|<Year Of Loss Claim>|<Loss Amount>|<NOL Code>|<Year of Loss>|<Total  
 Per Year Apportionable NOL>|<Year Of Loss Claim>|<Loss Amount>|<Year Of Loss  
 Claim>|<Loss Amount>|<Year Of Loss Claim>|<Loss Amount>|<Year Of Loss  
 Claim>|<Loss Amount>|<Year Of Loss Claim>|<Loss Amount>

**NPR Muni Withholding 6 Fields**

<Withholding 6 Muni Code>|<Withholding Numerator Municipality Payroll Withholding  
 Factor>|<Withholding Numerator Additions>|<Withholding Numerator Additions  
 Explanation>|<Withholding Numerator Subtractions>|<Withholding Numerator  
 Subtractions Explanation>|<Withholding Total Payroll>

**NPR Muni Withholding 9 Fields**

<Withholding 9 Muni Code>|<Withholding Numerator from Municipality Payroll  
 Withholding Factor>|<Withholding Numerator from Municipality Date Addition  
 Adjustment>|<Withholding Numerator from Municipality Date Subtraction  
 Adjustment>|<Withholding Numerator from Municipality Sum>|<Withholding  
 Numerator Additions>|<Withholding Numerator Additions Explanation>|<Withholding  
 Numerator Subtractions>|<Withholding Numerator Subtractions  
 Explanation>|<Withholding Total Payroll>

**NPR Everywhere Withholding 6 Fields**

<Withholding 6 Everywhere Code>|<Withholding Denominator from Everywhere  
 Payroll Withholding Factor>|<Withholding Denominator Additions>|<Withholding  
 Denominator Additions Explanation>|<Withholding Denominator  
 Subtractions>|<Withholding Denominator Subtractions Explanation>|<Withholding Total  
 Medicare Wages>

**NPR Everywhere Withholding 9 Fields**

<Withholding 9 Everywhere Code>|<Withholding Denominator from Everywhere  
 Payroll Withholding Factor>|<Withholding Denominator from Everywhere Date  
 Addition Adjustment>|<Withholding Denominator from Everywhere Date Subtraction  
 Adjustment>|<Withholding Denominator from Everywhere Sum>|<Withholding  
 Denominator Additions>|<Withholding Denominator Additions  
 Explanation>|<Withholding Denominator Subtractions>|<Withholding Denominator  
 Subtractions Explanation>|<Withholding Total Medicare Wages>

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

**NPR Full Rental List Fields**

<Rental Adjustments Code>|<Muni Name>|<Rental Amount>|<Muni Name>|<Rental Amount>|

**All Muni NPR Fields**

<NPR Muni Fields>CRLF

<NPR Muni NOL Fields>CRLF Multiple

<NPR Muni Withholding 6 fields> OR <NPR Muni Withholding 9 Fields>CRLF

***A record will be assembled in the following manner:***

<Common Fields><Extension Request Summary Fields> Multiple <Extension Request Detail Fields>

or

<Common Fields><Estimated Payment Summary Fields> Multiple <Estimated Payment Detail Fields>

or

<Common Fields><NPR Core Fields>CRLF

<NPR Everywhere Apportionment Fields><All NPR Muni Fields>CRLF Multiple

<NPR Everywhere withholding 6 Fields> or <NPR Everywhere withholding 9 Fields>CRLF

<NPR Full Rental List>CRLF



Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

<Withholding 9 Muni Code>|<Withholding Numerator from Municipality Payroll  
 Withholding Factor>|<Withholding Numerator from Municipality Date Addition  
 Adjustment>|<Withholding Numerator from Municipality Date Subtraction  
 Adjustment>|<Withholding Numerator from Municipality Sum>|<Withholding  
 Numerator Additions>|<Withholding Numerator Additions Explanation>|<Withholding  
 Numerator Subtractions>|<Withholding Numerator Subtractions  
 Explanation>|<Withholding Total Payroll>CRLF  
 <Withholding 9 Everywhere Code>|<Withholding Denominator from Everywhere  
 Payroll Withholding Factor>|<Withholding Denominator from Everywhere Date  
 Addition Adjustment>|<Withholding Denominator from Everywhere Date Subtraction  
 Adjustment>|<Withholding Denominator from Everywhere Sum>|<Withholding  
 Denominator Additions>|<Withholding Denominator Additions  
 Explanation>|<Withholding Denominator Subtractions>|<Withholding Denominator  
 Subtractions Explanation>|<Withholding Total Medicare Wages>CRLF  
 <Rental Adjustments>|<Muni Name>|<Rental Amount>|<Muni Name>|<Rental  
 Amount>CRLF

**Sample Extension Request Format**

<FEIN\SSN>|<Tax Type>|<Company Name>|<Date Time Report Filed>|<Tax Year  
 Ending>|<Phone Number>|<email>|<Transaction Date>|<OBG Confirmation ID>|<Sum  
 Total Tax Liability>|<Sum Prior Payments and Credits>|<Sum Balance Due>|<Sum  
 Actual Payment>|<Municipality ID>|<Municipality Name>|<Municipality Account  
 Number>|<Payment Type>|<Unique Transaction Identifier>|<Total Tax Liability>|<Prior  
 Payments and Credits>|<Balance Due>|<Actual Payment>|<Requested Extension Date>

**Sample Estimated Payment Format**

<FEIN\SSN>|<Tax Type>|<Company Name>|<Date Time Report Filed>|<Tax Year  
 Ending>|<Phone Number>|<email>|<Transaction Date>|<OBG Confirmation ID>|<Sum  
 Estimated Annual Net Profit>|<Sum Previous Year Overpayment>|<Sum Calculated  
 Payment>|<Sum Actual Payment>|<Municipality ID>|<Municipality  
 Name>|<Municipality Account Number>|<Payment Period>|<Payment Type>|<Unique  
 Transaction Identifier>|<Estimated Annual Net Profit>|<Previous Year  
 Overpayment>|<Other Payments and Credits>|<Calculated Payment>|<Actual Payment>

### **Fields Common To All Records**

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
FEIN\Acct ID	This is a FEIN or SSN of the taxpayer	Numeric only (0-9)  Valid Examples: 123456789 999887777 113456789  Invalid Examples: -123456789 -12345678 123.456789 123.45678 12345678	YES
Tax Type	This is an identifier that specifies what kind of transaction this record belongs to. There are only two (2) reports that have currently been defined.	EP01 – This is the code for estimated payments ER01 – This is the code for an extension request	YES
Company Name	This is the human readable name of the business that is initiating this transaction.	Any combination of alphanumeric characters including spaces	YES
Date Time Report Filed	This is the date and time that the transaction was initiated on the OBG web site.	YYYY/MM/DD TTTT MM is a 2 digit month DD is a 2 digit day YYYY is a 4 digit year TTTT is the time in military format	YES
Tax Year Ending	This date specifies the ending of the tax year for this taxpayer in which he is filing.	YYYY/MM/DD MM is a 2 digit month DD is a 2 digit day YYYY is a 4 digit year	YES
Phone Number	This is the Phone number of the tax payer	Any alphanumeric characters	YES
Email	This is the email address of the taxpayer	Any alphanumeric characters	OPTIO NAL
Entity Type	This is the entity type of the filer	Any alphanumeric characters	YES

### ***NPR Core Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Tax Year Beginning	Beginning date of the reporting period	Date	YES
Preparer First Name	Name of the individual who filled out the NPR	Alpha	YES
Preparer Last Name	Name of the individual who filled out the NPR	Alpha	YES
Preparer Address	Address of the individual who filled out the NPR	Alpha	Yes
Preparer City	City portion of the address of the individual who filled out the NPR	Alpha	Yes
Preparer State	State portion of the address of the individual who filled out the NPR	Alpha	Yes
Preparer Zip	Zipcode portion of the address of the individual who filled out the NPR	Numeric	Yes
Preparer Phone	Phone number of the individual who filled out the NPR	Alpha	Yes
Preparer Fax	Fax number of the individual who filled out the NPR	Alpha	Yes
Carry Forward Amount	Amount to be applied to next periods tax liability	Dollar amount	No
Refund Amount	Amount to be refunded to taxpayer	Dollar amount	No
OBG Confirm No	Confirmation Number of session within OBG	Numeric	Yes
Payment Sent To Bank	Amount of Payment that payment instructions were to the bank for	Dollar amount	No
Pay Type	Description of the payment Type	Ex ACH	No
Unique Tran ID	ID that will show up in the NACHA file for the payment	Numeric	No
Trans Date	Date that the NPR was submitted on	Date	Yes
FSP Amount	Dollar amount pulled from the Federal tax forms	Dollar Amount	Yes

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Dist Share of Losses from Partnerships	Distributed share of Losses from Partnerships amount. Used in calculation of NPR liability.	Dollar Amount	Yes
Dist Share of PTE Income and Gain	Distributed share of income and gain. Used in calculation of NPR liability.	Dollar Amount	Yes
Intangible Income	Total of Intangible Income entries. Used in calculation of NPR liability.	Dollar Amount	Yes
Income Yield	Income yield. Used in calculation of NPR liability.	Dollar Amount	Yes
Interest	Interest. Used in calculation of NPR liability.	Dollar Amount	Yes
Capital Gains	Capital Gains. Used in calculation of NPR liability.	Dollar Amount	Yes
Dividends	Dividends. Used in calculation of NPR liability.	Dollar Amount	Yes
Certain Other Income	Certain Other Income. Used in calculation of NPR liability.	Dollar Amount	Yes
Intangible Income 5% add-back	Intangible Income 5% add-back	Dollar Amount	Yes
Losses	Total of losses. Used in calculation of NPR liability.	Dollar Amount	Yes
1221 Losses	1221 losses. Used in calculation of NPR liability.	Dollar Amount	Yes
1231 Losses	1231 losses. Used in calculation of NPR liability.	Dollar Amount	Yes
Deductions	Total of deductions. Used in calculation of NPR liability.	Dollar Amount	Yes
1221 Income and Gain	1221 income and gain. Used in calculation of NPR liability.	Dollar Amount	Yes
1231 Income and Gain	1231 income and gain. Used in calculation of NPR liability.	Dollar Amount	Yes
1245 Income and Gain	1245 Income and Gain. Used in calculation of NPR liability.	Dollar Amount	Yes
1250 Income and Gain	1250 income and gain. Used in calculation of NPR liability.	Dollar Amount	Yes

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
291 Recapture Income	291 recapture income. Used in calculation of NPR liability.	Dollar Amount	Yes
Taxes	Taxes. Used in calculation of NPR liability.	Dollar Amount	Yes
Charitable Contribution Deduction	Charitable contribution Deduction. Used in calculation of NPR liability.	Dollar Amount	Yes
Charitable Contribution Add-back	Charitable Contribution add-back. Used in calculation of NPR liability.	Dollar Amount	Yes
Section 179 Deduction	Section 179 deduction. Used in calculation of NPR liability.	Dollar Amount	Yes
Section 179 Add-back	Section 179 Add-back. Used in calculation of NPR liability.	Dollar Amount	Yes
Amount Paid to Retirement/Insurance	Amount Paid to Retirement/Insurance. Used in calculation of NPR liability.	Dollar Amount	Yes
Payments to Partners	Payments to partners. Used in calculation of NPR liability.	Dollar Amount	Yes
Apportionable Taxable Income	Apportionable taxable income. Used in calculation of NPR liability.	Dollar Amount	Yes
Amended Return Flag	Flag stating whether this is an amendment	Y or N	Yes
Amended Return Reason	User Entered Reason for why a return was amended	Any Alpha	Yes
Amount Owed	Total Amount Owed for this NPR Filing	Dollar amount	Yes
Reporter Name	Name of account holder at OBG	Any Alpha	Yes
Preparer Email	Email address of person who prepared the return	Any Alpha	Yes
OK to Contact Preparer Flag	Flag that shows if the preparer has stated that it is OK for the tax administering entity to contact the preparer	Y or N	Yes

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Dist Share of LLC Partnership Income and gain	Amount of pass through income from an LLC Partnership	Dollar Amount	Yes
Dist Share of Partnership Income and Gain	Amount of pass through income from a Partnership	Dollar Amount	Yes
Dividends, Distributions and Amounts set aside	Dollar amount reflecting Dividends, Distributions and Amounts set aside	Dollar Amount	Yes

### ***Everywhere Apportionment Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Everywhere Apportionment Code	Code marking the beginning of the everywhere values	Alpha: NPRAPEVWH	YES
Beginning Property Cost	Entered Beginning Property Cost	Dollar Amount	Yes
Ending Property Cost	Entered Ending Property Cost	Dollar Amount	Yes
Average Property Cost	Computed Property Cost	Dollar Amount	Yes
Real Property Rent Expense	Entered Real Property Cost	Dollar Amount	Yes
Net Property	Computed value: Avg Property + rent X 8	Dollar Amount	Yes
Payroll	Entered Everywhere Payroll	Dollar Amount	Yes
Sales	Entered Everywhere Sales	Dollar Amount	Yes

### ***NPR Muni Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Muni Specific Code	Code marker at the beginning of a line to designate the line as the start of the Muni specific entries.	Alpha: NPRM	YES
Muni Name	Name of Municipality	Alpha	Yes
Muni ID	Numeric identifier for a municipality	Numeric	Yes
Muni Account Num	Account Number Assigned by the Municipality	Any Alpha	Yes
Beginning Property Cost	Beginning property cost. Used in calculation of NPR liability.	Dollar Amount	Yes
End Property Cost	End Property Cost. Used in calculation of NPR liability.	Dollar Amount	Yes
Average Property Cost	Average Property Cost	Dollar Amount	Yes
Rent Expense	Rent Expense. Used in calculation of NPR liability.	Dollar Amount	Yes
Property	Property. Used in calculation of NPR liability.	Dollar Amount	Yes
Compensation	Compensation. Used in calculation of NPR liability.	Dollar Amount	Yes
Gross Receipts	Gross Receipts. Used in calculation of NPR liability.	Dollar Amount	Yes
Apportionment Ratio	Apportionment Ratio. Used in calculation of NPR liability.	Ratio used to determine amount of liability that is to be applied to a specific municipality. Format is .9999	Yes
Preliminary Apportionment Taxable Income	Preliminary Apportionment Taxable Income. Used in calculation of NPR liability.	Dollar Amount	Yes
Adjustments	Total of adjustments to be made to Apportioned Taxable Income	Dollar Amount	Yes
Apportioned Intangible Income	Apportioned Intangible Income. Used in calculation of NPR liability.	Dollar Amount	Yes
Stock Options	Stock Options. Used in calculation of NPR liability.	Dollar Amount	Yes

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Apportioned Distributed Share of Loss from Partnership	Apportioned Distributed Share of Loss from Partnership. Used in calculation of NPR liability.	Dollar Amount	Yes
Apportioned Income and Gain from LLC	Apportioned income and gain from LLC. Used in calculation of NPR liability.	Dollar Amount	Yes
Apportioned Income and Gain from Partnership	Apportioned income and gain from Partnership. Used in calculation of NPR liability.	Dollar Amount	Yes
Total NOL For Muni	Total NOL for Muni. Used in calculation of NPR liability.	Dollar Amount	Yes
Taxable Income	Computed value of Taxable Income	Dollar Amount	Yes
Tax Rate Use	Tax Rate Used in Calculation of NPR	Percentage	Yes
Tax Rate Change Reason	If the user changed the tax rate, this the reason they provided for changing the rate	Alpha	No
Tax Before Credits	Tax before credits. Used in calculation of NPR liability.	Dollar Amount	Yes
718.14B Credit	718.14B Credit. Used in calculation of NPR liability.	Dollar Amount	Yes
718.15B New Jobs Refundable Credit	718.15B New Jobs Refundable Credit. Used in calculation of NPR liability.	Dollar Amount	Yes
718.15B New Jobs Nonrefundable Credit	718.15B New Jobs Nonrefundable Credit. Used in calculation of NPR liability.	Dollar Amount	Yes
718.15B Job Retention Nonrefundable Credit	718.15B job retention nonrefundable credit. Used in calculation of NPR liability.	Dollar Amount	Yes
Unpaid Penalty	Unpaid penalty. Used in calculation of NPR liability.	Dollar Amount	Yes
Unpaid Interest	Unpaid interest. Used in calculation of NPR liability.	Dollar Amount	Yes
Payments Reported Through OBG	Payments Reported Through OBG. Used in calculation of NPR liability.	Dollar Amount	Yes

Field Name	Description	Format	Required
Other Payments Already Made	Other payments already made. Used in calculation of NPR liability.	Dollar Amount	Yes
Overpayment	Overpayment made by user. (negative value for underpayment)	Dollar Amount	Yes
Return Filed Last Year	Flag that shows if an NPR was filed last year for this user.	Y or N	Yes
Return Expected Next Year	Flag that shows if the user expects to file an NPR next year.	Y or N	Yes
No Return Reason	If the user does not expect to file an NPR next year, this is the reason given by the user	Alpha	No
Business Moved Indicator	Flag that shows if the business for which the user is filing has moved.	Y or N	Yes
Date Moved In	IF the business just moved in, this is the date they moved in on.	Date	No
Date Moved Out	If the business just moved out, this is the date they moved on	Date	No
Amount Owed	Amount Owed to this Municipality	Dollar Amount	No
Tax Rate Changed By User Flag	Flag indicating if the tax rate was changed by the user	Y or N	No
<u>Other Adjustments</u>	<u>The Other Adjustments field can either be added or deducted from the Total Adjustments for the Muni.</u>	<u>Dollar Amount</u>	<u>NO</u>
<u>Reason</u>	<u>Reason is required on the application only if the Other Adjustments value &gt; 0.00</u>	<u>Alpha (255 limit)</u>	<u>Conditional</u>

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

### ***NPR NOL Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
NOL Code	Code marker at the beginning of a line to designate the line as the start of NOL entries.	Alpha: NPRNOL	YES
Year of Loss	Year NOL loss was generated	Valid Year: YYYY	Yes
Total Per Year Apportionable NOL	Amount of loss generated in the Year of Loss	Dollar Amount	Yes
Year of Loss Claim	Year in which a portion of the loss was claimed	Valid Year: YYYY	Yes
Loss Amount	Amount of loss that was claimed in a particular year	Dollar Amount	Yes

### ***NPR Muni Withholding 6 Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Withholding 6 Muni Code	Code marker at the beginning of a line to designate the line as the start of withholding 6 muni entries.	Alpha: NPRW6MUNI	YES
Withholding Numerator Municipality Payroll Withholding Factor		Dollar Amount	Yes
Withholding Numerator Additions		Dollar Amount	Yes
Withholding Numerator Additions Explanation	Explanation for why additions were made	Alpha	Yes
Withholding Numerator Subtractions		Dollar Amount	Yes
Withholding Numerator Subtractions Explanation	Explanation for why subtractions were made.	Alpha	Yes
Withholding Total Payroll		Dollar Amount	Yes

### ***NPR Muni Withholding 9 Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Withholding 9 Muni Code	Code marker at the beginning of a line to designate the line as the start of withholding 9 muni entries.	Alpha: NPRW9MUNI	YES
Withholding Numerator From Municipality Payroll Withholding Factor		Dollar Amount	Yes
Withholding Numerator From Municipality Date Addition Adjustment		Dollar Amount	Yes
Withholding Numerator From Municipality Date Subtraction Adjustment		Dollar Amount	Yes
Withholding Numerator from Municipality Sum		Dollar Amount	Yes
Withholding Numerator Additions Explanation	Explanation for why additions were made	Alpha	Yes
Withholding Numerator Additions		Dollar Amount	Yes
Withholding Numerator Additions Explanation	Explanation for why subtractions were made.	Alpha	Yes

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Withholding Numerator Subtractions		Dollar Amount	Yes
Withholding Numerator Subtractions Explanation	Explanation for why subtractions were made.	Alpha	Yes
Withholding Total Payroll		Dollar Amount	Yes

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

### ***NPR Everywhere Withholding 6 Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Withholding 6 Everywhere Code	Code marker at the beginning of a line to designate the line as the start of withholding 6 Everywhere entries.	Alpha: NPRW6EVERY	YES
Withholding Denominator From Everywhere Payroll Withholding Factor		Dollar Amount	Yes
Withholding Denominator Additions		Dollar Amount	Yes
Withholding Denominator Additions Explanation	Explanation for why additions were made	Alpha	Yes
Withholding Denominator Subtractions		Dollar Amount	Yes
Withholding Denominator Subtractions Explanation	Explanation for why subtractions were made.	Alpha	Yes
Withholding Total Medicare Wages		Dollar Amount	Yes

### ***NPR Everywhere Withholding 9 Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Withholding 9 Everywhere Code	Code marker at the beginning of a line to designate the line as the start of withholding 9 everywhere entries.	Alpha: NPRW9MUNI	YES
Withholding Denominator From Everywhere Payroll Withholding Factor		Dollar Amount	Yes
Withholding Denominator From Everywhere Date Addition Adjustment		Dollar Amount	Yes
Withholding Denominator From Everywhere Date Subtraction Adjustment		Dollar Amount	Yes
Withholding Denominator from Everywhere Sum		Dollar Amount	Yes
Withholding Denominator Additions Explanation	Explanation for why additions were made	Alpha	Yes
Withholding Denominator Additions		Dollar Amount	Yes
Withholding Denominator Additions Explanation	Explanation for why subtractions were made.	Alpha	Yes

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Withholding Denominator Subtractions		Dollar Amount	Yes
Withholding Denominator Subtractions Explanation	Explanation for why subtractions were made.	Alpha	Yes
Withholding Total Medicare Wages		Dollar Amount	Yes

Ohio Business Gateway	Version .1
<name>	Issue Date: 1/10/2008

### ***NPR Full Rental Fields***

<b>Field Name</b>	<b>Description</b>	<b>Format</b>	<b>Required</b>
Rental Code	Code marker at the beginning of a line to designate the line as the start of the rental entries.	Alpha: NPRRENTALLIST	YES
Municipality Name	Name of the municipality	Alpha	YES
Rental Amount		Dollar Amount	YES