



Please mail or fax completed form to:

Ohio Business Gateway
 Attn: Certifications
 30 E. Broad Street, 39th Floor
 Columbus, OH 43215-3414

Fax 614.387.5558

MUNICIPAL PROFILE CERTIFICATION SUPPLEMENTAL INSTRUCTIONS

The *Supplemental Instructions* are designed to assist you as you complete your *Municipal Profile Certification*. Please note the following as you review and complete your certification:

- If your certification contains pre-filled data, that data is based on information collected from prior responses. **If any data has changed or is incorrect, please strike through the pre-filled data and make corrections (indicate effective dates when applicable).** Some data values may have been altered to reflect standardized naming conventions or information received from your bank.
- Please provide responses for all items or write N/A. However, please read these instructions before you mark anything as N/A.
- Please visit the project web site (<http://munitax.obg.ohio.gov>) for more information.

SECTION I – TAX RATE

Name of Municipality (City or Village)	Name of the municipality whose data is being certified. Do not write N/A for this field.
Tax rate	The tax rate currently in effect and its effective date. Do not write N/A for this field.
Has a rate change recently occurred or is a rate change anticipated?	If the municipality is aware of a pending tax rate change, answer "YES" and enter the new rate and effective date. Write N/A if no rate changes are known at this time.

SECTION II – GENERAL TAX ADMINISTRATION INFORMATION

Currently active on OBG	If you have been advised by OBG that businesses may electronically file with your municipality using OBG, your municipality is currently active on the OBG and the active status will be listed as "YES". Otherwise, your municipality is currently not active on the OBG and the active status will be listed as NO.
Municipality Mailing Address	The U.S. postal address used by the municipality for general business correspondence. Do not write N/A for this field.
Website Address	The home page of the municipality's income tax website. This should be the website taxpayers use when seeking additional information about the municipality's income taxes. If there is no web site specific to income taxes, provide the general website for the municipality. If there are no websites, write N/A.
Primary Tax Contact	The primary contact for communication between OBG and the municipality in matters relating to the administration of income taxes. This person will also serve as the primary person responsible for the municipality's secure electronic mailbox at OBG. The information provided will only be used by OBG and will not be displayed on OBG's web site. Do not write N/A for this field.
Secondary Tax Contact (Net Profits Return)	A back-up contact for communication between OBG and the municipality in matters relating to the administration of net profits return. This person may be contacted in the event that the primary income tax contact is unavailable. The information provided will only be used by OBG and will not be displayed on OBG's web site.
Secondary Tax Contact (Withholding)	A back-up contact for communication between OBG and the municipality in matters relating to the administration of withholding taxes. This person may be contacted in the event that the primary income tax contact is unavailable. The information provided will only be used by OBG and will not be displayed on OBG's web site.
Chief Fiscal/Finance/Treasury Contact	The primary contact for communication between OBG and the municipality in matters relating to the municipality's banking partner. The information provided will only be used by OBG and will not be displayed on OBG's web site. Do not write N/A for this field, even if the person is named elsewhere on the certification.
Taxpayer Support	In addition to the website listed above (if one exists), provide information on how a taxpayer would contact the municipality for assistance with taxes and the administration of their taxpayer account. This information will be shared with taxpayers via OBG's web site and help desk. Please provide a phone number, but you may use N/A for the email and/or TDD fields if none exist.
Tax Administration Administer Your Own Taxes?	Answer "YES" if your municipality does NOT use a third party administrator [such as Akron, Central Collection Agency (CCA), Columbus, Findlay, Hamilton, Regional Income Tax Agency (RITA), Springfield, St. Marys, etc.]. If you answer "YES", OBG will communicate with your municipality in matters relating to the administration of municipal income taxes. If you answer "NO", OBG will communicate with your third party administrator.
Tax Administration If No, TPA Name	If you answered "NO" above because the municipality uses a third party administrator, indicate the name of the Third Party Administrator (see list above for examples).

Activity Report Format	Provide your preferred format for receiving tax data files from OBG. Possible answers for Activity Report Format are Human Readable, Machine Readable, or Both. Most municipalities will likely select "human" unless they have computerized tax administration systems that will be able to import machine readable activity reports.
Send Filing Activity Courtesy Notification via email?	OBG can provide a courtesy notification whenever there is filing activity for the municipality. Courtesy notifications do not include any tax data or payment data, and they are sent via regular email. Courtesy notifications can be sent to ONE of the municipal contacts listed. To answer "Yes" please circle the desired recipient.
SECTION III - NET PROFITS RETURN INFORMATION Do not write N/A for any question in this section.	
1. NOL Carryforwards	Indicate "yes" if taxpayers may claim ANY net operating loss carryforward on a tax return. Please consider that even if the municipality does not permit NOLs from the current year to be carried forward, losses from a prior year may have been grandfathered and could therefore still be claimed. If an NOL carryforward loss from ANY prior year can be claimed on a tax return, then for the calendar years shown, please provide the number of years a loss in that year may be carried forward. The information provided will be displayed to filers in the OBG application.
2. Stock Exemption for Employees	Identify your municipality's local income tax provision as permitted by the Ohio Revised Code.
3. Jobs Credits	If your municipality grants a refundable or nonrefundable credit as allowed by ORC section 718.15 or 718.151, answer "YES"; otherwise, answer "NO".
4. Intangible income deduction	Identify your municipality's local income tax provision as permitted by the Ohio Revised Code.
5. Overpayment Splits	If your municipality allows the taxpayer to receive a refund of a portion of the overpayment AND to apply the remaining portion as a credit against the next year's tax, then answer "YES". However, if your municipality requires the taxpayer to choose either (but not both) to receive a refund of the entire overpayment OR to apply the entire overpayment as a credit against the next year's tax, then answer "NO".
6-7. Minimum Refunds Minimum Tax Due	If your municipality does not require payment of a tax due below a minimum amount (e.g. \$1), or if your municipality will not provide a refund below a minimum amount (e.g. \$1), answer "YES" and specify the minimum amount.
8-10. Dist. Share Losses Exempt PTEs/S Corps 718.14(B) Credits	Identify your municipality's local income tax provisions as permitted by the Ohio Revised Code. An additional "Frequently Asked Questions" document is available on line. The FAQ provides more detailed discussion regarding these questions. In cases where municipalities exempt PTEs from tax and instead tax PTE owners, OBG has received feedback asking that OBG enable PTEs to file a composite tax return to report taxes paid on behalf of PTE owners. This question is being asked as part of the research associated with this request, and OBG may implement the composite return in the future.
11. Require copies of federal forms?	If your municipality requires copies of IRS tax forms to be submitted with the municipal net profits return, OBG will advise taxpayers where to mail copies of those forms to complete their filing. OBG will provide the taxpayer with a cover page (that identifies the taxpayer's electronic filing) to submit along with the copies.
Municipality Local Tax Payer ID for business income taxes	Indicate if the municipality requires taxpayers, when filing estimated payments, extension requests, and net profits returns, to provide a taxpayer ID assigned by the municipality (this ID is in addition to the federal employer identification number). If "YES", OBG will also require that ID number from the taxpayer. Provide a description of the structure of the ID number (i.e.- six digits, alpha/numeric, hyphens) and a sample. Please do not provide an actual taxpayer ID number as a sample.
SECTION IV – WITHHOLDING INFORMATION Do not write N/A for any question in this section.	
Does your municipality require residence taxes be withheld?	Identify your municipality's local income tax provision as permitted by the Ohio Revised Code.
Municipality Local Tax Payer ID for business withholding taxes	Indicate if the municipality requires taxpayers, when filing withholding payments and returns, to provide a taxpayer ID assigned by the municipality (this ID is in addition to the federal employer identification number). If "YES", OBG will also require that ID number from the taxpayer. If an ID number is used but it is not the same ID number as used for net profits returns, then provide a description of the structure of the withholding ID number (i.e.- six digits, alpha/numeric, hyphens) and a sample. Please do not provide an actual taxpayer ID number as a sample.
SECTION V – BANKING INFORMATION	
Has your municipality recently changed banks or do you anticipate a change?	Please advise if the municipality has recently changed banks or will be changing banks soon. If the municipality is in the process of changing its bank or is aware of a future bank change, please provide bank and contact information for the NEW banking partner in this section.
Name of Bank NPR/Primary	Provide the name of the municipality's banking partner for net profits tax deposits. OBG will communicate with the named bank only for the purpose of validating the bank's requirements for NACHA files. Please review the bank's contact information and insure that this information represents the name of the account manager/contact at your bank.
Withholding taxes deposited to same account as Net Profits?	If both net profits taxes and withholding taxes are deposited to the same bank account, then answer "YES". If withholding taxes are deposited to a different account at the same bank (or even a different bank), then answer "NO".
Name of Bank Withholding	If the withholding taxes are NOT deposited to same bank account as net profits taxes, then provide the name of the municipality's banking partner for withholding tax deposits. OBG will communicate with the named bank only for the purpose of validating the bank's requirements for NACHA files. Please review the bank's contact information and insure that this information represents the name of the account manager/contact at your bank.