



Municipal Net Profit Returns

Final Detailed Design Report Specifications

February 2, 2006

Change History

Date	Personnel	Description	Version
12/05/2005	Development Team	Initial Version	0.1
12/16/2005	Development Team	Final Version	1.0

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1 Reports

1.1.1 Muni Net Profits Return Batch Process Overview

The Muni Net Profits Return Project (Muni 2.0) will follow the .Net Batch Process that was established for the Ohio Business Gateway (please refer to the ***OBG Batch Processing Design Document***).

The Muni Net Profits Return Project (Muni 2.0) will follow the existing Batch Process for the creation of the Activity Report (please refer to ***Appendix A***). The Muni Net Profits Return Project (Muni 2.0) will follow the existing Batch Process for the Out of Balance Reporting (please refer to ***Appendix B***).

1.1.2 Muni Net Profits Activity Report Batch Process Detail

The Muni Net Profits Return Project (Muni 2.0) will use the current batch process for activity reporting which transfers all the data relating to a business day's activity in an agreed upon format utilized by Muni 1.0.

The agreed upon format for the Muni Net Profits Return Project (Muni 2.0) consists of two "flat fixed file" formats that use the current Batch process utilized by Muni 1.0:

1. Human Readable format (please refer to ***Appendix C***)
2. Machine Readable format (please refer to ***Appendix D***)

1.1.3 Muni Net Profits Out of Balance Report Batch Process Detail

The Muni Net Profits Return Project (Muni 2.0) will use the current batch process for Out of Balance reporting utilized by Muni 1.0.

Appendix A – Activity Reports Batch Process

Command Line Parameters

MT [StartDate] [SingleMuniID] [-COPYALL]

Set up Activity Reports (Daily):

1. Set command line to run to be: "D:\Program Files\OBG Batch Win v0.0.1\OBG.Batch.Win.exe" MT
2. Set startup directory to be: " D:\Program Files\OBG Batch Win v0.0.1\OBG.Batch.Win.exe "
3. Time to Run: <time> *
4. Days to run: weekdays (every day is fine if weekdays cannot be set up)

Run Activity Reports Manually

1. Recommended approach is to use Windows scheduler or GUI.
2. Alternative approach:
 - a. Create shortcut to OBG.Batch.Win.exe
 - b. Add parameter(s) as necessary (start date)
 - c. Run shortcut

* **Note 1 – Actual run time will be determined at some point in the future.**

Appendix B – Out of Balance Batch Process

Out of Balance Job

Command Line Parameters

OB {[StartDate] | StartDate [StopDate]}

Set Up Out of Balance job (daily):

1. Set command line to run to be: " D:\Program Files\OBG Batch Win v0.0.1\OBG.Batch.Win.exe" OB
2. Set startup directory to be: " D:\Program Files\OBG Batch Win v0.0.1\OBG.Batch.Win.exe "
3. Time to Run: <Time> * This time needs to be AFTER all EzGov NACHA files have been created.
4. Days to run: weekdays (every day is fine if weekdays cannot be set up)

Run Activity Reports Manually

1. Recommended approach is to use Windows scheduler or GUI.
2. Alternative approach:
 - a. Create shortcut to OBG.ReportingTools.Win.exe
 - b. Add parameter(s) as necessary (start date)
 - c. Run shortcut

* **Note 1 – Actual run time will be determined at some point in the future.**

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Appendix C – Human Readable Layout:

Notes:

- All fields will display even if data is not populated or not applicable.
- Formatting and layout rules (i.e., plain text, courier font, portrait orientation) from Muni 1.0 apply to Muni 2.0
- There will be now be three record types – Estimated Payments, Extensions to File, Net Profits Return
- The first line of the file contains the version number and total dollars.

1.1.2032|100193.12

Estimated Payments

FEIN\ SSN	Company Name	Tax Year Ending	Date Report Filed
129121889 12:10:28 PM	The Big Black Stapler	07/01/2005	3/18/2005

Reporter Name	Reporter Phone
	6149950895

Second User
 Email
 mschelle@yahoo.com

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
1195101	12000.00	0	27.50	2.50	75.00

Muni ID	Muni Acct Num	Pay Type	Unique Tran ID	Muni Name
11402		ACH	393517	Sandusky

Pmt Prd	Trans Date	Est Ann Net Profit	Prev Yr OverPmt	Other Credits	Pmt Calc by Form	Pmt Sent to Bank
Q1	03/18/2005	12000.00	0	27.50	2.50	75.00

Net Profits Return

Comment [c1]: For TPA

FEIN/SSN 346666666
 Company Name Steve's Logistics
 Entity type LLC treated as a partnership
 Reporting Period Beginning 01/01/2005
 Reporting Period Ending 06/01/2005
 Amended Return Y
 Amendment Reason My dog ate my return.
 Date Report Filed 6/18/2005 4:58:17 PM
 OBG Confirm No 1195101

Municipalities on this report	Muni A	Muni ID	Muni txpr acct num
	Muni B	12345	9999987-3
		73487	

Net Overpayment Carryforward amnt 50.00
 Net Refund amnt 50.00
 Net Amount owed

Pmnt sent to bank 0.00
 Pay type ACH
 Unique tran ID 123456
 Trans Date 03/15/2005

Reporter Name Gladys Kravitz
 Reporter Phone 1111111111
 Email stephen.briss@compuware.com

Preparer first name John
 Preparer last name Doe
 Preparer address 1234 Billington Hollow
 Preparer city Everytown
 Preparer state Ohio
 Preparer zip 55555
 Preparer phone 5555555555
 Preparer fax 5555555555
 Preparer email taxp preparer@nospam.com
 OK to contact the preparer? Y

FEDERAL STARTING POINT INCOME			
Federal Starting Point Income			1000.00
ADJUSTMENTS			
Dist Share of Losses from partnerships		+	1.00
Dist Share of PTE Income and Gain			
	Dist Share of LLC Partnership Income & Gain	1.00	
	Dist Share of Partnership Income & Gain	1.00	
	Net	-	2.00
Intangible Income			
	Income Yield	3.00	
	Interest	4.00	
	Capital Gains	5.00	
	Dividends	6.00	
	Certain Other Income	7.00	
	Net	-	25.00
Intangible Income (exclude capital gains) 5% add-back		+	1.00
Add back Certain Losses			
	IRC Section 1221 Losses	8.00	
	IRC Section 1231 Losses	9.00	
	Net	+	17.00
Deductions			
	1221 Income and Gain	10.00	
	1231 Income and Gain	11.00	
	Less: 1245 Income and Gain	-1.00	
	Less: 1250 Income and Gain	-2.00	
	Less: 291 Recapture Income	-0.00	
	Net	-	18.00
Taxes on or measured by net income		+	12.00
ENTITY-TYPE ADJUSTMENTS (some or all may not apply)			
Charitable Contribution deduction		-	5.00
Charitable Contribution add-back		+	0
Section 179 deduction		+	0
Section 179 add-back		-	0
Amnts paid to retirement/insurance		+	12.00
Payments to partners		+	13.00
Dividends, distributions and amounts set aside		+	0
RENTAL ADJUSTMENTS			
Net profit from rental activity		-	50.00
	Municipality	Cridersville	
Net profit from rental activity		-	40.00

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Municipality

Wheeling, WV

APPORTIONABLE TAXABLE INCOME
Apportionable Taxable Income

920.00

APPORTIONMENT DATA

Everywhere
Property

Beginning Property Cost	100
Ending property cost	400
Avg Prp Cst	300
Real property Rnt Exp	600
Avg prop + rent x 8	900

Payroll	100000
Sales	100000

MuniA in TPA1

Property	
Beginning Property Cost	100
Ending property cost	400
Avg Prp Cst	300
Real property Rnt Exp	600
Avg prop + rent x 8	900

Payroll	100000
Sales	100000
Apportionment Ratio	.545657

MuniB in TPA1

Property	
Beginning Property Cost	100
Ending property cost	400
Avg Prp Cst	300
Real property Rnt Exp	600
Avg prop + rent x 8	900

Payroll	100000
Sales	100000
Apportionment Ratio	.325657

MUNICIPAL SPECIFIC ADJUSTMENTS AND FINAL CALCULATIONS

MuniA in TPA1

Apportionable taxable income (from above)		1200.00
Apportionment Ratio (from above)	X	.538374
Prelim aptd txbl incm		800.00

Adjustments

Aptd intang incm	0.00
Rental activity	0.00
Stock Option	300.00
Aptd dist share of loss frm ptrshp	- 0.00
Aptd incm and gain frm LLC Partnership	0.00
Aptd incm and gain frm Partnership	0.00
Net	

+	300.00
-	400.00

Comment [c2]: can be positive or negative

NOL carryforward deduction (from included schedule)

Taxable Income		6869.09
Tax Rate	X	.021
Tx Before Credits		100.00
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	+	
Taxpayer-declared unpaid interest	+	
Payments rept'd thru OBG	-	200.00
Other pmnts already made	-	0.00
Overpayment for this municipality		100.00
Amount owed to this municipality		0.00

MuniB in TPA1			
Apportionable taxable income (from above)			1200.00
Apportionment Ratio (from above)	X		.538374
Prelim aptd txbl incm			800.00
Adjustments			
	Aptd intang incm	0.00	
	Rental activity	0.00	
	Stock Option	300.00	
	Aptd dist share of loss frm ptrshp	- 0.00	
	Aptd incm and gain frm LLC Partnership	0.00	
	Aptd incm and gain frm Partnership	0.00	
	Net	+	300.00
	NOL carryforward deduction (from included schedule)	-	400.00
Taxable Income			6869.09
Tax Rate	X		.021
Tx Before Credits			100.00
	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	+	
	Taxpayer-declared unpaid interest	+	
	Payments rept'd thru OBG	-	200.00
	Other pmnts already made	-	0.00
	Overpayment for this municipality		100.00
	Amount owed to this municipality		0.00

Comment [c3]: can be positive or negative

NOL SCHEDULE

MuniA in TPA1

Year loss incurred	2000
Ttl aptnd NOL	4000.00
Loss claimed in 2001	600.00
Loss claimed in 2002	700.00
Loss claimed in 2003	0.00
Loss claimed in 2004	800.00
Loss claimed in 2005	400.00

Comment [c4]: Note that this section can be repeated if multiple losses exist.

Year loss incurred	2003
Ttl aptnd NOL	4000.00
Loss claimed in 2004	800.00
Loss claimed in 2005	400.00

Comment [c5]: Note that this section can be repeated if multiple losses exist.

WITHHOLDING RECONCILIATION

=Payroll Everywhere	1000.00
Add payroll from 1/1/2005 - 6/30/2005	+500.00
Subtract payroll from 1/1/2006 - 6/30/2006	-500.00
Subtotal	1000.00
Additions	0.00
Explanation	
Subtractions	0.00
Explanation	
Medicare wages on W-3	1000.00

Comment [c6]: Displayed only for fiscal year filer

Payroll for Muni A in TPA1	500.00
Add payroll from 1/1/2005 - 6/30/2005	+500.00
Subtract payroll from 1/1/2006 - 6/30/2006	-500.00
Subtotal	1000.00
Additions	0.00
Explanation	
Subtractions	0.00
Explanation	
Total payroll withholding for MuniA in TPA1	400.00

Comment [c7]: Fiscal year filer only

Payroll for Muni B in TPA1	500.00
Add payroll from 1/1/2005 - 6/30/2005	+500.00
Subtract payroll from 1/1/2006 - 6/30/2006	-500.00
Subtotal	1000.00
Additions	0.00
Explanation	
Subtractions	0.00
Explanation	
Total payroll withholding for MuniB in TPA1	400.00

Comment [c8]: Fiscal year filer only

SUPPORTING DATA

MuniA in TPA1

Return filed last year	Y
Return expected next year	N
No return reason	Taxpayer's reason
Business moved indicator	Y
Date moved in	
Date moved out	
Tx rate changed by txpr	N

Tx rate change reason

MuniB in TPA1		
Return filed last year		Y
Return expected next year		N
No return reason	Taxpayer's reason	
Business moved indicator		Y
Date moved in		
Date moved out		
Tx rate changed by txpr		N
Tx rate change reason		

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Net Profits Return

Comment [c9]: For self-administered muni

FEIN/SSN	346666666		
Company Name	Steve's Logistics		
Entity type	LLC treated as a partnership		
Reporting Period Beginning	01/01/2005		
Reporting Period Ending	06/01/2005		
Amended Return		Y	
Amendment Reason	My dog ate my return.		
Date Report Filed	6/18/2005 4:58:17 PM		
OBG Confirm No	1195101		
Municipalities on this report		Muni ID	Muni txpr acct num
	Muni A	12345	9999987-3
Net Overpayment Carryforward amnt	50.00		
Net Refund amnt	50.00		
Net Amount owed			
Pmnt sent to bank	0.00		
Pay type	ACH		
Unique tran ID	123456		
Trans Date	03/15/2005		
Reporter Name	Gladys Kravitz		
Reporter Phone	1111111111		
Email	stephen.briss@compuware.com		
Preparer first name	John		
Preparer last name	Doe		
Preparer address	1234 Billington Hollow		
Preparer city	Everytown		
Preparer state	Ohio		
Preparer zip	55555		
Preparer phone	5555555555		
Preparer fax	5555555555		
Preparer email	taxpreparer@nospam.com		
OK to contact the preparer?	Y		

FEDERAL STARTING POINT INCOME			
Federal Starting Point Income			1000.00
ADJUSTMENTS			
Dist Share of Losses from partnerships		+	1.00
Dist Share of PTE Income and Gain			
	Dist Share of LLC Partnership Income & Gain	1.00	
	Dist Share of Partnership Income & Gain	1.00	
	Net	-	2.00
Intangible Income			
	Income Yield	3.00	
	Interest	4.00	
	Capital Gains	5.00	
	Dividends	6.00	
	Certain Other Income	7.00	
	Net	-	25.00
Intangible Income (exclude capital gains) 5% add-back		+	1.00
Add back Certain Losses			
	IRC Section 1221 Losses	8.00	
	IRC Section 1231 Losses	9.00	
	Net	+	17.00
Deductions			
	1221 Income and Gain	10.00	
	1231 Income and Gain	11.00	
	Less: 1245 Income and Gain	-1.00	
	Less: 1250 Income and Gain	-2.00	
	Less: 291 Recapture Income	-0.00	
	Net	-	18.00
Taxes on or measured by net income		+	12.00
ENTITY-TYPE ADJUSTMENTS (some or all may not apply)			
Charitable Contribution deduction		-	5.00
Charitable Contribution add-back		+	0
Section 179 deduction		+	0
Section 179 add-back		-	0
Amnts paid to retirement/insurance		+	12.00
Payments to partners		+	13.00
Dividends, distributions and amounts set aside		+	0
RENTAL ADJUSTMENTS			
Net profit from rental activity		-	50.00
	Municipality	Cridersville	
Net profit from rental activity		-	40.00

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Municipality

Wheeling, WV

APPORTIONABLE TAXABLE INCOME
Apportionable Taxable Income

920.00

APPORTIONMENT DATA

Everywhere
Property

Beginning Property Cost	100
Ending property cost	400
Avg Prp Cst	300
Real property Rnt Exp	600
Avg prop + rent x 8	900

Payroll	100000
Sales	100000

MuniA

Property

Beginning Property Cost	100
Ending property cost	400
Avg Prp Cst	300
Real property Rnt Exp	600
Avg prop + rent x 8	900

Payroll	100000
Sales	100000
Apportionment Ratio	.545657

MUNICIPAL SPECIFIC ADJUSTMENTS AND FINAL CALCULATIONS

MuniA		
Apportionable taxable income (from above)		1200.00
Apportionment Ratio (from above)	X	.538374
Prelim aptd txbl incm		800.00
Adjustments		
Aptd intang incm	0.00	
Rental activity	0.00	
Stock Option	300.00	
Aptd dist share of loss frm ptrshp	- 0.00	
Aptd incm and gain frm LLC Partnership	0.00	
Aptd incm and gain frm Partnership	0.00	
Net	+	300.00
NOL carryforward deduction (from included schedule)	-	400.00
Taxable Income		6869.09
Tax Rate	X	.021
Tx Before Credits		100.00
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	+	
Taxpayer-declared unpaid interest	+	
Payments rept'd thru OBG	-	200.00
Other pmnts already made	-	0.00
Overpayment for this municipality		100.00
Amount owed to this municipality		0.00

Comment [c10]: can be positive or negative

NOL SCHEDULE

MuniA	
Year loss incurred	2000
Ttl aptnd NOL	4000.00
Loss claimed in 2001	600.00
Loss claimed in 2002	700.00
Loss claimed in 2003	0.00
Loss claimed in 2004	800.00
Loss claimed in 2005	400.00

Comment [c11]: Note that this section can be repeated if multiple losses exist.

WITHHOLDING RECONCILIATION

=Payroll Everywhere	1000.00
Add payroll from 1/1/2005 - 6/30/2005	+500.00
Subtract payroll from 1/1/2006 - 6/30/2006	-500.00
Subtotal	1000.00
Additions	0.00
Explanation	
Subtractions	0.00
Explanation	
Medicare wages on W-3	1000.00
Payroll for Muni A	500.00
Add payroll from 1/1/2005 - 6/30/2005	+500.00
Subtract payroll from 1/1/2006 - 6/30/2006	-500.00
Subtotal	1000.00
Additions	0.00
Explanation	
Subtractions	0.00
Explanation	
Total payroll withholding for MuniA	400.00

Comment [c12]: Displayed only for fiscal year filer

Comment [c13]: Fiscal year filer only

SUPPORTING DATA

MuniA in TPA1	
Return filed last year	Y
Return expected next year	N
No return reason	Taxpayer's reason
Business moved indicator	Y
Date moved in	
Date moved out	
Tx rate changed by txpr	N
Tx rate change reason	

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Appendix D – Machine Readable Layout:

Notes:

- All formatting information (please refer to the OBG Batch Process document) that applied to Muni 1.0 applies to Muni 2.0
- 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
- The first line of the file contains the version number and total dollars.
- Match the Human Readable Format
- Follow the Sample Format and Examples below
- Will be documented by field in the *OBG Batch Processing Design Document*

○ **Machine Readable**

The machine readable version of this report will be a series of “|” (pipe) delimited data elements for each record in a report.

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>

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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>|

NPR Full Rental List Fields

<Rental Adjustments>|<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

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o **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


```

<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

```

- **Organization**

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.

In a single record you can see all municipalities that a taxpayer is filing for during the session that they were logged in. Each municipality that a taxpayer filed with for the session can be seen as a detail entry for the taxpayer record.

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.

This file format is targeted to meet a common file format that can be accepted by all municipalities and TPAs.

Fields Common To All Records

Field Name	Description	Format	Required
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	OPTIONAL
Entity Type	This is the entity type of the filer	Any alphanumeric characters	YES

NPR Core Fields

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
Payments Reported Through OBG	Payments Reported Through OBG. Used in calculation of NPR liability.	Dollar Amount	Yes
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

NPR NOL Fields

Field Name	Description	Format	Required
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 NOL Fields

Field Name	Description	Format	Required
NOL Code	Code marker at the beginning of a line to designate the line as the start of NOL entries.	Alpha: NPRNOL	YES

NPR Muni Withholding 6 Fields

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

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Field Name	Description	Format	Required
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 Everywhere Apportionment Fields

Field Name	Description	Format	Required
Everywhere For Apportionment	Code marker at the beginning of a line to designate the line as the start of Everywhere Apportionment entries.	Alpha: NPREAPP	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. Used in calculation of NPR liability.	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

NPR Everywhere Withholding 6 Fields

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

Field Name	Description	Format	Required
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

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>

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>

Sample Net Profits Report Format
 <FEIN\SSN>|<Tax Type>|<Company Name>|<Date Time Report Filed>|<Tax Year Beginning>|<Tax Year Ending>|<Reporter Name>|<Reporter Phone>|<Entity Type>|<Email>|<Preparer first name>|<Preparer last name>|<Preparer city>|<Preparer state>|<Preparer zip>|<Preparer phone>|<Preparer fax>|<Preparer email>|<Disposition>|<Carryforward amount>|<Refund Amount>|<OBG Confirm No>|<Payment Sent to Bank>|<Pay Type>|<Unique Tran ID>|<Trans Date>|<CFTI Amount>|<Dist Share of Losses from Partnerships>

1.1.4 ORGANIZATION

This file format is targeted to meet a common file format that can be accepted by all municipalities and TPAs.

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1.1.5 EXAMPLES

V1.01|1100.00
 333224444|EP01|Widgets Inc.|2006/03/23
0800|2006/03/01|6145551212|widgetMail@widget.com|2006/03/23|ACCCC|100000.00|200.00
 |800.00|700.00|00321|Celina|221|Y|ACH|UUUUU|100000.00|100.00|100.00|800.00|700.00

333225555|ER01|Wombats Inc.| 2006/03/23
0800|2006/03/01|6145551515|wombatMail@wombat.com|2006/03/23|BCCCC|1000.00|600.00
 |400.00|400.00|00321|Celina|222|ACH|UUUUX|1000.00|600.00|400.00|400.00

333224444|ER01|Widgets Inc.| 2006/03/23
0800|2006/03/01|6145551212|widgetMail@widget.com|2006/03/23|CCCCC|2000.00|1200.00|
 800.00|800.00|00322|Grove
 City|888|Y|ACH|UUUUY|1000.00|600.00|400.00|400.00|323|Marysville|999|Y|ACH|UUUUZ|
 1000.00|600.00|400.00|400.00

333224444|NP01|Widgets Inc.| 2006/03/23
0800|2006/03/01|6145551212|widgetMail@widget.com|2006/01/01|2006/01/01|Joe
 Widget|6145551212|S-Corp|John |Doe|1234 Billington
 Hollow|Everytown|Ohio|55555|55555555554|55555555555|taxpreparer@nospam.com|Split|119
 5101|50.00|ACH|1234556|2006/03/15|1000.00|1.00|