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Choosing Your Muni Tax Return or Payment

The *Filing Progress* page allows you to select the type of work you want to do during this session:

- Begin an Estimated Payment
- Begin an Extension Request
- Begin a Net Profit Return
- Begin a Withholding Payment

Municipal Tax Reports

Company Name: Test, OBG
SSN: 333-22-4444

To start working on a new Muni Tax Return or Payment →

In Progress: (Saved returns that are currently in progress)

Period	Type	Created
	Select One	
	Select One	
	Estimated Payment	
	Extension Request	
	Net Profits Return	
	Withholding Payment	

Select “Net Profit Return” from the drop down list and click . The system displays a splash screen (below).

STATE OF OHIO

- You can make ACH debit payments associated with a filed return after you have exited the Muni work area.
- Questions about municipal taxes should be directed to your tax advisor or the municipal tax administrator
- Please visit the Help & Support section of obg.oo.gov for more information

Net Profits Returns

- Do not create a separate net profits return on OBG for each municipality you file with.
- If, after filing, you need to make revisions or add another municipality, you can do so by amending your most recent return filed through OBG.

NOTE: The Muni NPR application will not let you create another report of the same type (Net Profits Return, Estimated, or Extension) if one already exists in the “In Progress” or “Ready to File”.

Municipal Tax Net Profits Return Desktop

The Muni Tax *Net Profits Return (NPR) Desktop* will serve as a menu to access all subsections of the NPR process shown on the screen below. Users will work through the sections from top to bottom.

There are three status listing for each subsection: Not yet available, Ready and Complete:

- A subsection becomes Ready (accessible to the user) when all its prerequisite subsections are complete.
- A subsection becomes Complete when all required fields within that subsection have been populated.
- If a subsection is neither Ready nor Complete, it is in Not yet available status.
- Statuses can change as the user edits information. If, for example, a user completes subsections 1-4, and then returns to Reporting Period and Municipalities to add another municipality to the list, the system would reset subsection 2 to Ready and 3 and 4 to Not yet available.
- Statuses can also change if it is edited by the user.

Net Profit Return Desktop

Company Name:		Acme, Inc.
SSN:		212-21-2121

Instructions:
Work through the sections from top to bottom. When all sections have been completed, return to the progress page where the checkout process can be started. Incomplete sections will be saved as "in progress" and can be returned to at a later time.

Section	Status	Overview
Reporting Period and Municipalities	Complete	Select your taxable year and the municipalities you intend to file with
Federal Starting Point Income and Adjustments	Complete	Enter your Federal Starting Point Income and make adjustments
Apportionment	Ready	Walk through the calculations to determine the taxable income for each municipality
Municipality-specific Adjustments	Not yet available	Enter or review applicable municipality-specific adjustments (includes Net Operating Loss)
Credits, Penalty and Interest	Not yet available	Enter any applicable credits, penalty and interest for each municipality
Payroll Reconciliation	Not yet available	Enter payroll reconciliation data for each municipality
Supporting Data	Not yet available	Answer administrative questions for each municipality
Amendment Changes and Reasons	Not yet available	If the return is amended, review the changes made since your last return, and provide explanations for the changes
Review Reports	Not yet available	Review and approve final copies of reports before submitting them to the municipalities or third party administrators

[Return to Progress Page](#)

If you need assistance, please view our [Help](#).

Once you begin a Net Profit Return, the application displays the first page of the subsection you click on. Once a subsection is completed and closed you can return to a subsection to View and/or Edit that subsection.

NOTE: When revisiting a subsection to make edits, by clicking the  button, the system assumes you are going to make a change. Data kept in later-subsections will NOT auto-calculate based on any changes you may make. All work made in subsections after the subsection you are editing will be lost and need to be reentered.

Amending Archived Net Profit Returns

Amending a NPR that has already been filed (found in an archived status through the “View, print or amend already filed municipal tax reports” link on the *Progress Filing* page) will place the report into an “In Progress” status.

Once in the “In Progress” status, the NPR’s subsection Status columns will read “Complete” until an  button within a subsection is clicked, giving all subsequent sections a “Not Yet Available” status.

Information previously provided will remain in these pages. The user must go through and validate each page by simply navigating through the amended report, providing any changed/updated information where requested or by simply clicking  if no changes/additional information is needed.

In addition, if administrative changes have been made (i.e.: tax rate change) within any municipality in the original return you are amending, all Status columns will read “Not Yet Available” as this is considered a change to the original return.

Completing a Net Profit Return – Reporting Period and Municipalities

Reporting Period

The *Reporting Period* page is used to establish the fiscal year for this Net Profit Return, and identify your Entity Type.

On the *Filing Progress* page select “Net Profit Return” from the drop down list and click . The system displays the *Reporting Period* page.

Note: *If you select a period that corresponds to a tax year that has already been filed, the system will return an error and send you back to the Filing Progress page. From the Filing Progress page, you will need to file these changes as an amendment by selecting the link “View, Print or Amend”.*



Reporting Period Field Descriptions

Field Name	Description
1	REPORTING PERIOD - This page defines the reporting period for this Net Profits Return. A calendar year is defined as any period that begins on 1/1 and ends on 12/31 of the same year. Any other period is defined as a fiscal year. No period may be

Field Name	Description
	longer than 54 weeks. FISCAL YEAR FILERS - The "taxable year" corresponds to the year on which the first day of the fiscal year falls. The system uses the same tax year you used for federal income tax purposes. SHORT PERIOD FILERS – Because short periods are not addressed by the ORC and municipality rules on the subject vary widely, the system permits only one filing period per taxable year. All returns filed for that taxable year must have periods of the same length. For example, you have an existing business in Muni A, and then open a new business in Muni B that operated for only part of the year. You may file in one or the other of these municipalities via OBG, but not both
2	REPORTING PERIOD START DATE - Indicate the beginning date of the reporting period.
3	REPORTING PERIOD END DATE - Specify the last date of the reporting period. This date must be at least one day later than the reporting period start date.
4	ENTITY TYPE - If you have established a municipal taxpayer profile, this drop-down list automatically populates with the entity type you have defined in that profile. If you have yet to establish your profile, select your entity type from this list.
<input type="button" value="Next"/>	Moves you to the <i>Select Municipalities</i> page.
<input type="button" value="Back"/>	Returns to the <i>Filing Progress</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Reporting Period Instructions

Select the Reporting Period Start Date.

Select the Reporting Period End Date

Select the Entity Type from the drop down list.

Click . The system moves to the *Select Municipalities* page.

Selecting Municipalities

The *Select Municipalities* page provides you the opportunity to choose the municipalities for which you are filing this return.

Edit Municipal Profile - can be used to add a municipality that is not listed in the profile.

Previous filings - municipalities with which you have filed a Net Profit Return, or amended return, in previous years are automatically displayed in the “Municipalities in your profile” window. The system does not allow you to remove these municipalities from that list.

S-corporations - if you are an S-corporation, any municipality that is exempt from tax on account of Ohio Revised code 718.01(F)(9)(d) and 718.14(D) will not be available for selection.

Select Municipalities

Company Name:	Acme, Inc
FEIN:	12 - 1212121
Taxable Year:	2006

Build your list of municipalities to file with today by clicking on a municipality name from the Municipalities in your profile box and click on the arrow button(>) to add it to the Municipalities to include in this set of returns box. ? 5

You can create one "set" of municipal net profits return per tax year, and the set can contain any number of municipalities.

Click the Next button when you have completed adding all of the municipalities.

Edit Municipal Profile ? 6

Municipalities in your profile ?

Akron
Franklin

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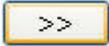
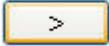
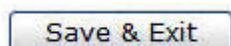
Municipalities to include in this set of returns ? 7

Barberton
Cincinnati

Back
Save & Exit
Next

[assistance](#) [please view](#) [Help](#)

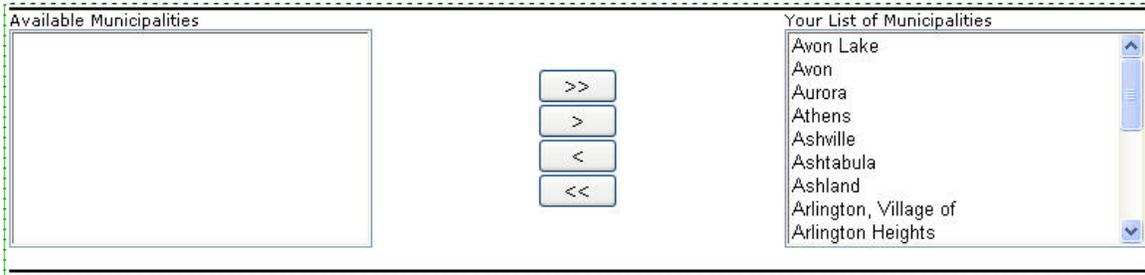
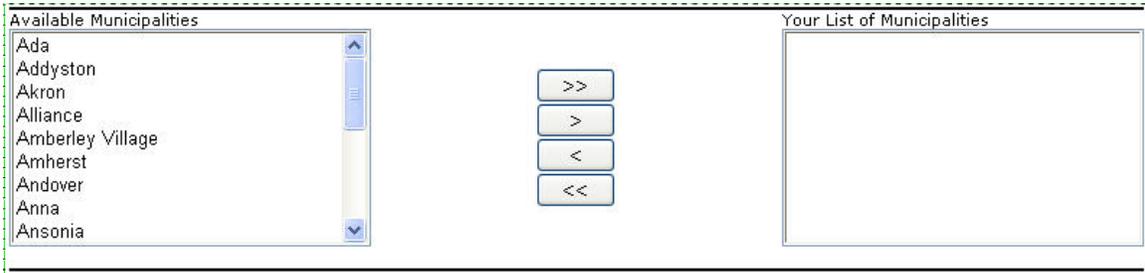
Select Municipalities Field Descriptions

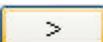
Field Name	Description
5	The OBG Net Profits Return application allows you to file with multiple municipalities at the same time. The Select Municipalities page allows you to choose which of the “Municipalities in your profile” you would like to identify as “Municipalities to include in this set of returns”. Selecting all of the municipalities you intend to file with this year is recommended. Move municipalities from one box to the other by clicking the arrow buttons. You must choose at least one municipality before you can move to the next screen. Some pass through entities are exempt from tax in certain municipalities because of Ohio Revised Code sections 718.01(F)(9)(d) and 718.14(D). If you are a PTE and are trying to file with such a municipality, you will not be able to do so. Contact the municipality if you have questions.
6	MUNICIPALITIES IN YOUR PROFILE - Lists the municipalities that you have included in your profile.
7	MUNICIPALITIES TO INCLUDE IN THIS SET OF RETURNS - Lists the municipalities you wish to include in the set you are planning to file today. Selecting all of the municipalities you intend to file with this year is recommended. Create this list by moving municipalities listed in the "Municipalities in your profile" window, into this window. If you are filing an amended return, you may not remove municipalities that you have already filed a return with for a given tax year.
	Moves all municipalities to the “Municipalities to file with today” window.
	Moves only the highlighted municipality to the “Municipalities to file with today” window.
	Moves only the highlighted municipality to the “Municipalities in your” window.
	Moves all municipalities to the “Municipalities in you profile” window.
	Moves you to the next page in your filing process.
	Returns to the <i>Reporting Period</i> page.
	Returns to the <i>Filing Progress</i> page.

Select Municipalities Instructions

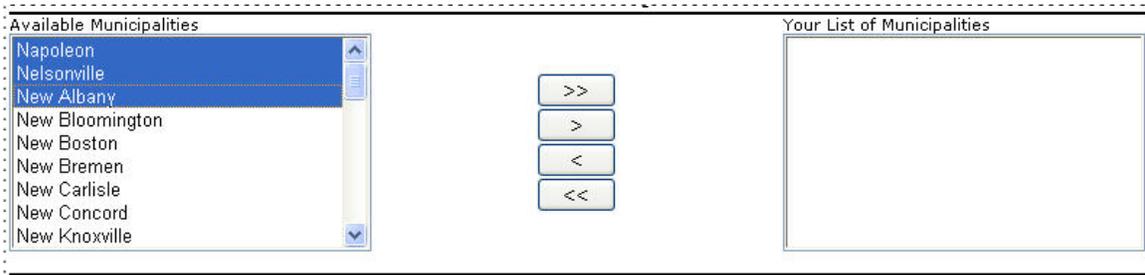
Select/highlight the municipality(s) you want to include in the “Municipalities to file with today” and click  or .

 - to move all the municipalities displayed in the “Municipalities in your profile” window to the “Municipalities to file with today” window.



 – to move only the selected (highlighted) municipality(s) from the “Municipalities in your profile” window to the “Municipalities to file with today” window.

✓ **TIP:** To select more than one municipality in the “Municipalities in your profile” window, hold down the Ctrl key and click on the selected municipality to highlight it.



Available Municipalities

- New Bloomington
- New Boston
- New Bremen
- New Carlisle
- New Concord
- New Knoxville
- New Lebanon Village
- New Lexington
- New London

Your List of Municipalities

- New Albany
- Nelsonville
- Napoleon

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Repeat the previous step until all the municipalities you want to include from your “Municipalities in your profile” are listed in the “Municipalities to file with today” window.

When all the municipalities are listed in the “Municipalities to file with today” window, click **Next**.

Tax Rate Change Detected

When there is a tax rate change detected for any municipality within your profile for the period during which you are filing, the *Tax Rate Change Detected* page is displayed. Because rules vary widely from municipality to municipality, the OBG displays the higher of the two rates. If you are familiar with the rules of a specific municipality, the application permits you to change the rate, and enter an explanation of why you made the change and how you derived the rate you entered.

Note: *Anytime you change the displayed rate, you are responsible for the accuracy of the rate entered.*

Tax Rate Change Detected

Company Name: Acme, Inc.
SSN: 123-12-123
Taxable Year: 2006

The following municipalities have a rate change to their tax rate which is effective during the filing period you have identified in your current web session. Because municipalities' rules regarding handling of such rate changes vary widely, the OBG system defaults to the higher of the two rates. If you are familiar with the rules of your particular municipality, the OBG allows you to change the rate according to those rules. However, if you change the rate, you are responsible for ensuring that it is correct and for entering a reason in the explanation field explaining why and how the rate was derived.

You must enter a rate in x.xxx format.

Municipality	Tax Rate	Explanation
Zanesville	<input type="text" value="2.323%"/>	<input type="text"/>

Tax Rate Change Detected Field Descriptions

Field Name	Description
8	TAX RATE CHANGE - This page displays when a tax rate changed during the filing period identified in the current session. Any municipalities that changed their tax rate display on the page. The ORC does not define rules for calculating tax rate changes, and municipality rules about handling rate changes vary widely. Because of this, the system displays the

Field Name	Description
	higher of the two rates. CHANGING THE RATE - If you change the rate, you are responsible for ensuring that the entered rate is correct, and you must enter an explanation as to how you derived the rate entered and why. If you have any questions about the rate or what it should be, contact the municipality's tax administrator.
9	TAX RATE - Displays the higher of the two rates (the old rate and the new rate) for this municipality. CHANGING THE RATE - If you know the rules for this municipality, you may change the rate. If you change the rate, you are responsible for ensuring that the entered rate is correct. You must enter an explanation stating how you derived the rate entered and why.
10	CHANGING THE RATE - If you change the rate displayed, you are responsible for ensuring that the entered rate is correct, and you must enter an explanation stating how you derived the rate entered and why.
<input type="button" value="Next"/>	Moves you to the <i>NPR Desktop</i> .
<input type="button" value="Back"/>	Returns to the <i>Select Municipality</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Tax Rate Change Instructions

You may change the tax rate for municipality by entering the new/different rate in the Tax Rate field.

If you change the rate, you **MUST** enter an explanation for the change. In addition, if you change the displayed rate, you are responsible for ensuring that the entered rate is correct.

Click . The system moves to the *NPR Desktop*.

Tax Payer Profile

Creating Municipal Income Tax Taxpayer Profile

First time filers on the NPR system will be required to set up a profile. You will provide basic information to build a template for electronic filing with your appropriate business municipalities.

Municipal Income Tax Taxpayer Profile

Company Name: Acme,
FEIN: 12 - 1212122

First-time and returning tax filers need to provide OBG with basic information to assist with the electronic filing process and help identify the business to municipalities.

Please begin by entering the required information and click the Next button.

* Denotes a required field.

*Entity Type: 11

*NAICS Code: 12

*Fiscal Year End Date: / 13

Municipal Income Tax Taxpayer Profile Field Descriptions

Field Name	Description
11	ENTITY TYPE – Choose entity type from the choices provided in the drop down menu.
12	NSICS Code – Provide your NAICS code.
13	FISCAL YEAR END DATE – Choose the month and year of your fiscal year end date from the drop down menus provided.
<input type="button" value="Next"/>	Moves you to <i>Choose Your Income Tax Municipalities</i> page.
<input type="button" value="Back"/>	Returns to the <i>Filing Progress</i> Page.

Municipal Income Tax Taxpayer Profile Instructions

Provide the information requested to build a template for electronic filing with your appropriate business municipalities: Entity Type, NAICS Code and Fiscal Year End Date you are filing for.

Click **Next**. The system moves to the *Choose Your Income Tax Municipalities* page.

Choosing Income Tax Municipalities

Setting up municipalities in your profile will provide the appropriate data gathering screens to conduct your filing process going forward and serve as a template for future filings unless changes are needed. Select municipalities as instructed in the “Select Municipalities” section of this manual.

Choose Your Income Tax Municipalities Field Descriptions

14	All municipalities are listed in alphabetical order. By clicking on the letter in the alphabet, the “Available Municipalities” populates with the corresponding letter chosen.
Next	Moves you to the <i>Municipal Income Tax Taxpayer ID Number</i> page.
Back	Returns you to <i>Municipal Income Tax Taxpayer Profile</i> page.

Choose Your Income Tax Municipalities Instructions

Select municipalities as instructed in the “Selecting Municipalities” section of this manual (pages 24-27).

Click **Next**. The system moves to the *Municipal Income Tax Taxpayer ID Number* page.

Municipal Income Tax Taxpayer ID Number Verification

Allows you to enter the Taxpayer ID Number for all municipalities listed that require an ID number.

NOTE: Not all municipalities will require an ID number. If the taxpayer does not know their ID number for a municipality, clicking the highlighted municipality name will provide contact information for that municipality to gather this information.

Municipal Income Tax Taxpayer ID Number

Company Name: Acme, Inc.
FEIN: 12 - 1212121

Some municipalities require a Taxpayer Identification Number to help identify your business. Enter all required numbers and click the Next button.

If you do not know the Taxpayer ID for a given municipality, click on the municipality name to display the contact information for municipalities. Contact the municipality, obtain the Taxpayer ID and enter it in the appropriate field or click the Back button and remove the municipality from Your List of Municipalities. You can update your profile to add the municipality after you have obtained your Taxpayer ID number.

*** Denotes a required field.**

The following require a taxpayer ID

<p>Taxpayer ID Number 15</p> <p>Akron * <input type="text" value="3-12345-6"/></p> <p>Cincinnati * <input type="text" value="11-11111111"/></p> <p>Franklin * <input type="text" value="40-31-1234567"/></p>	<p>Taxpayer ID Number Example 16</p> <p>3-12345-6</p> <p>11-11111111</p> <p>40-31-1234567</p>
---	--

The following do not require a taxpayer ID (but you still must be a registered taxpayer before filing via OBG)

Barberton

Municipal Income Tax Taxpayer ID Number Field Descriptions

15	Enter this numeric field with the Taxpayer ID Number associated with the municipality listed to the left of the box.
16	Provides an example of how the associated municipality's Taxpayer ID Number is structured.
<input type="button" value="Next"/>	Moves you to the <i>Municipal Income Tax Taxpayer Address Verification</i> page.
<input type="button" value="Back"/>	Returns you to the <i>Choose Your Income Tax Municipalities</i> page.

Municipal Income Tax Taxpayer ID Number Instructions

Enter the Taxpayer ID Number for all municipalities listed that require an ID number.

Click . The system moves to the Municipal Income Tax Taxpayer Address Verification page.

Municipal Income Tax Taxpayer Address Verification

Enter the taxpayer’s address. This address will be associated with the taxpayer and is where mailed communication and refunds will be issued.

Municipal Income Tax Taxpayer Address

Company Name: Acme, Inc.
FEIN: 23 - 2323232

Please enter an address for your profile. This address will be used as the address to which refunds will be sent.

Enter all required fields and click the Next button.

* Denotes a required field.

*Street Address:
 *City:
 *State:
 *Zip:

Municipal Income Tax Taxpayer Address Field Descriptions

<input type="button" value="Next"/>	Moves you to the <i>Confirm Municipal Income Tax Profile</i> page.
<input type="button" value="Back"/>	Returns you to the <i>Municipal Income Tax Taxpayer ID Number</i> page.

Municipal Income Tax Taxpayer Address Instructions

Enter the address that will be associated with the taxpayer and is where mailed communication and refunds will be issued.

Click . The system moves to the *Confirm Municipal Income Tax Profile* page.

Municipal Income Tax Profile Confirmation

The *Confirm Municipal Income Tax Profile* page verifies the information you have provided to build this income tax profile.

Confirm Municipal Income Tax Profile

Company Name: Acme, Inc.
FEIN: 23 - 2323232

Review the information for completeness and accuracy and click the Next button if correct. Click the Back button to make any corrections to your information.

You will also have the opportunity in the future to update your information.

Entity Type: C Corp (other than REIT/RIC/REMIC)
Fiscal Year End Date: 12/31

Current Municipalities:

Akron - 2-34567-9
 Barberton
 Cincinnati - 22-22222222
 Franklin - 70-98-7654321

Taxpayer Street: 20134 Fox Rd.
Taxpayer City: Maumi
Taxpayer State: Ohio
Taxpayer Zip: 47676

Confirm Municipal Income Tax Profile Field Descriptions

<input type="button" value="Next"/>	Returns you to the <i>NPR Desktop</i> .
<input type="button" value="Back"/>	Returns you to the <i>Reporting Period</i> page.

Confirm Municipal Income Tax Profile Instructions

Confirm the information you have provided to build this income tax profile. If the information is incorrect and changes need to be made, toggle backward using the and buttons to provide correct information.

Click . The system moves to the *Reporting Period* page to confirm filing year once more and start your filing process. Confirm the year you are filing from the drop down menu and click . You will then be taken to the *NPR Desktop* to move to your next filing step.

Federal Starting Point Income and Adjustments

Federal Starting Point Income

The *Federal Starting Point Income* page uses the Entity Type (entered on the *Reporting Period* page) to direct you to the appropriate tax form and line number on which to locate your Federal Income Starting Point.

Federal Starting Point Income

Company Name: Acme, Inc.
FEIN: 12 - 1231234
Taxable Year: 2006

Instructions: ? 17

Enter your Federal Starting Point Income in the blank below and click Next.

For C Corp (other than REIT/RIC/REMIC) filing in 2006, Federal Starting Point Income corresponds to line 28 of Federal Form 1120.

Federal Starting Point Income: \$? 18

Federal Starting Point Income Field Descriptions

Field Name	Description
17	<p>FEDERAL STARTING POINT INCOME - Information identifying the federal form and line number which corresponds to Federal Starting Point Income is provided below for all entity types currently eligible to file Net Profits Returns via OBG.</p> <p>C Corporations and LLCs treated as C Corporations: IRS Form 1120/1120A (Short), Line 28/24.</p> <p>Estates and Trusts: IRS Form 1041, Line 22.</p> <p>Partnerships and LLCs treated as Partnerships: IRS Form 1065, Schedule K: The sum of lines 1-11 (do not include "tax exempt" income) less the sum of lines 12, 13b, 13c, 13d, and 16l (do not include investor expenses such as personal income taxes). Be sure to include ALL amounts of income and gain, net of expenses and losses, which the owner(s) of the PTE is (are) required to report on her/his/its (their) federal income tax return(s) when computing either federal adjusted gross income</p>

Field Name	Description
	<p>(for owners who are individuals) or taxable income (for owners other than individuals).</p> <p>RICs: IRS Form 1120-RIC, Line 24.</p> <p>REITs: IRS Form 1120-REIT, Line 20.</p> <p>REMICs: IRS Form 1066, Line 15.</p> <p>S Corporations and LLCs treated as S Corporations: IRS Form 1120S, Schedule K: The sum of lines 1-10 (do not include "tax exempt" income) less the sum of lines 11, 12b, 12c, 12d, and 14l (do not include investor expenses such as personal income taxes.). Be sure to include ALL amounts of income and gain, net of expenses and losses, which the owner(s) of the PTE is (are) required to report on her/his/its (their) federal income tax return(s) when computing either federal adjusted gross income (for owners who are individuals) or taxable income (for owners other than individuals).</p>
18	ENTERING DOLLAR AMOUNTS - Enter whole dollar amounts. If you do not enter cents, the system assumes zeroes. The amount entered can be both positive and negative.
<input type="button" value="Next"/>	Moves you to the <i>Distributive Share of Losses from Partnerships</i> page.
<input type="button" value="Back"/>	Returns to the <i>NPR Desktop</i> .
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Federal Starting Point Income Instructions

Locate the line number of the tax form displayed on the *Federal Starting Point Income* page (in the example above, it is line 28 of Federal Form 1120).

Enter the income number.

Click . The application moves to the *Distributive Share of Losses from Partnerships* page.

Distributive Share of Losses from Partnerships

The *Distributive Share of Losses from Partnerships* page allows you to report a distributive share of losses from partnerships in which you have an equity investment, or a distributive share of income or gain from pass through entities in which you have an equity investment.

NOTE: Not everyone will report this figure. If this does not apply to you, enter zeroes in the figure field.

Distributive Share of Losses from Partnerships

Company Name: Acme, Inc.
 FEIN: 12 - 1212122
 Taxable Year: 2006

Enter values in all fields and click Next to continue.

Federal Starting Point Income: \$ 100000.00

Distributive share of losses from partnerships in which taxpayer has an equity investment: \$?

Distributive share of losses from partnerships Subtotal: + \$ 100.00

Running Total: \$ 100100.00

If you need assistance, please view our [Help](#).

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Federal Starting Point Income Field Descriptions

Field Name	Description
19	DISTRIBUTIVE SHARE OF LOSSES FROM PARTNERSHIPS - If you have, on this return, a distributive share of losses from partnerships in which you have an equity investment, enter this figure into the appropriate field. See Ohio Revised code section 718.01(H).
20	ENTERING DOLLAR AMOUNTS – If applicable, on this return, you may enter whole dollar amounts, or dollars and cents. If not applicable, enter zeroes.
<input type="button" value="Next"/>	Moves you to the next <i>Distributive Share of PTE Income and Gain</i> page.

Field Name	Description
<input type="button" value="Back"/>	Returns to the <i>Federal Starting Point Income</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Distributive Share of Losses from Partnership Instructions

Enter the dollar amount of any distributive share of losses from partnerships in which you had an equity investment. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). The application inserts that number into the subtotal field and begins a running total.

This may not apply to all tax payers. If you do not have a figure to report, enter zeroes in the appropriate field.

Click . The application moves you to the next *Distributive Share of PTE Income and Gain* page.

Distributive Share of PTE Income and Gain

The *Distributive Share of PTE Income and Gain* page is displayed for you to report a distributive share of income or gain from pass through entities in which you have an equity investment.

NOTE: Not everyone will report this figure. If this does not apply to you, enter zeroes in the appropriate field.

Distributive Share of PTE Income and Gain

Company Name: Acme, Inc.
FEIN: 12 - 1234543
Taxable Year: 2006

Enter values in all fields and click Next to continue. ?

Previous Running Total: \$ 10123.00

Distributive share of LLC-Partnership income and gain, net of all expenses and losses, in which the taxpayer has an equity investment: \$?

Distributive share of partnership income and gain, net of all expenses and losses, in which the taxpayer has an equity investment: \$?

Distributive share of PTE income and gain Subtotal: - \$ 246.00
 Running Total: \$ 9877.00

If you need assistance, please view our [Help](#).

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Distributive Share of PTE Income and Gain Field Descriptions

Field Name	Description
21	DISTRIBUTIVE SHARE OF LOSSES FROM PARTNERSHIPS – If you have, on this report, a distributive share of income or gain from pass through entities in which you have an equity investment, enter this figure into the appropriate field. See Ohio Revised Code sections 718.01(F)(9)(d) and 718.14(D).
22	ENTERING DOLLAR AMOUNTS - If applicable, on this return, you may enter whole dollar amounts, or dollars and cents. If not applicable, enter zeroes.
23	ENTERING DOLLAR AMOUNTS - Enter whole dollar

Field Name	Description
	amounts. If you do not enter cents, the system assumes zeroes.
<input type="button" value="Next"/>	Moves you to the next <i>Intangible Income</i> page.
<input type="button" value="Back"/>	Returns to the <i>Distributive Share of Losses from Partnerships</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Distributive Share of PTE Income and Gain Instructions

Enter the dollar amount of any distributive share of LLC-Partnership Income and Gain in which you had an equity investment. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). The application inserts the product of the entered numbers into the subtotal field and continues a running total.

This may not apply to all tax payers. If you do not have a figure to report, enter zeroes in the appropriate field.

Click . The application moves to the *Intangible Income* page.

Intangible Income

The *Intangible Income* page records various intangible income amounts (most municipalities do not tax intangible income).

Intangible Income

Company Name: Acme, Inc.
FEIN: 23 - 2323234
Taxable Year: 2006

Enter values in all fields and click Next to continue. ? 24

Previous Running Total: \$ 9877.00

Deduct Intangible Income *

Income Yield:	\$	<input type="text" value="1.00"/>	?		25
Interest:	\$	<input type="text" value="2.00"/>	?		26
Capital Gains:	\$	<input type="text" value="3.00"/>	?		27
Dividends:	\$	<input type="text" value="4.00"/>	?		28
Certain Other Income:	\$	<input type="text" value="5.00"/>	?		29

*Most municipalities allow intangible income to be deducted. For those that do not, this deduction will be added back later in the process.

Intangible Income Deductions Subtotal:	-	\$	15.00
Add back 5% of Intangible Income (other than capital gains)			
Intangible [Intangible Income Deductions - Capital Gains]* 0.05			
Subtotal:	+	\$	0.60
Revised Running Total:		\$	9862.60

Intangible Income Field Descriptions

Field Name	Description
Previous Running Total	Calculated by the application this is a running total brought forward from a previous page.
24	INTANGIBLE INCOME - Use this page to enter intangible

Field Name	Description
	income amounts. Most municipalities do not tax intangible income. See Ohio Revised code sections 718.01(A)(1)(a), 718.01(A)(5), and 718.01(a).
25	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount.
26	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount.
27	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount.
28	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount.
29	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount.
Intangible Income Deductions Subtotal	This number is calculated by the application (Income Yield + Capital Gains + Dividends + Certain Other Income).
Intangible Subtotal	This number is calculated by the application (Intangible Deductions – Capital Gains X .05).
Revised Running Total	This number is calculated by the application (Previous Running Total - Intangible Subtotal)
<input type="button" value="Next"/>	Moves you to the next <i>Add Certain Losses</i> page.
<input type="button" value="Back"/>	Returns to the <i>Distributive Share of PTE Income and Gain</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Intangible Income Instructions

Enter the dollar amount for each of the intangible income types (Income Yield, Interest, Capital Gains, Dividends, and Certain Other Income). You may enter whole dollar amounts (27.00) or dollars and cents (27.38). The system calculates the Intangible Income Deductions Subtotal, Intangible Subtotal, and revises the Running Total.

Click . The application moves to the *Add Certain Losses* page.

Add Certain Losses

The *Add Certain Losses* page provides the opportunity to record any losses allowed in the computation of the Federal Starting Point Income—if the losses relate to the sale, exchange, or disposition of proerty described in section 1221 and 1231 of the Internal Revenue Code.

Add Certain Losses

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue.

	Previous Running Total:	\$ 9862.60	
IRC Section 1221 Losses:	\$	<input type="text" value="123.00"/>	?
IRC Section 1231 Losses:	\$	<input type="text" value="456.00"/>	?
		Losses Subtotal: + \$ 579.00	?
		Revised Running Total:	\$ 10441.60

Add Certain Losses Field Descriptions

Field Name	Description
Previous Running Total	Calculated by the application this is a running total brought forward from a previous page.
30	ADD CERTAIN LOSSES – This page permits you to add any losses allowed in the computation of Federal Starting Point Income if the losses relate to the sale, exchange, or disposition of property described in section 1221 or 1231 of the Internal Revenue Code. See Ohio Revised Code section 718.01(A) (1)(c).
31	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. Only enter amounts allowed as a deduction on your federal taxes.

Field Name	Description
32	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. Only enter amounts allowed as a deduction on your federal taxes.
Losses Subtotal	This number is calculated by the application (1221 Losses + 1231 Losses).
Revised Running Total	This number is calculated by the application (Previous Running Total - Losses Subtotal)
<input type="button" value="Next"/>	Moves you to the next <i>Deduct Certain Items</i> page.
<input type="button" value="Back"/>	Returns to the <i>Intangible Income</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Add Certain Losses Instructions

Enter the dollar amount for IRC section 1221 and/or 1231. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). The system calculates the Deduct Certain Items Subtotal, and revises the Running Total.

Click . The application moves to the *Deduct Certain Items* page.

Deduct Certain Items

The *Deduct Certain Items* page allows you enter gains which the municipality cannot tax under the Internal Revenue code sections 1221, 1231, 1245, 1250, and 291.

Deduct Certain Items

Company Name: Acme, Inc.
FEIN: 23 - 2323234
Taxable Year: 2006

Enter values in all fields and click Next to continue

	Previous Running Total:	\$ 10441.60
IRC Section 1221 Income and Gain:	+ \$	<input type="text" value="123.00"/> ?
IRC Section 1231 Income and Gain:	+ \$	<input type="text" value="5.00"/> ?
IRC Section 1245 Income and Gain*:	- \$	<input type="text" value="4.00"/> ?
IRC Section 1250 Income and Gain*:	- \$	<input type="text" value="3.00"/> ?
IRC Section 291 "recapture" income**:	- \$	<input type="text" value="2.00"/> ?

* Enter 1245 or 1250 amount only if amount is included in 1221 or 1231 fields above

** Enter the portion of IRC section 1221/1231 gain, if any, which under IRC section 291 would be treated as IRC section 1245/1250 "recapture" income if the taxpayer were treated as a C corporation for FTI purposes. Note to C corporations: Enter this amount here only if the C corporation has not already added this amount in the 1245/1250 fields, above.

	Deduct Certain Items Subtotal:	- \$ 119.00
	Revised Running Total:	\$ 10322.60

For assistance, please view our [Help](#)

Deduct Certain Items Field Descriptions

Field Name	Description
Previous Running Total	Calculated by the application this is a running total brought forward from a previous page.

Field Name	Description
33	DEDUCT CERTAIN ITEMS – This page permits you to enter gains which the municipality cannot tax under the Internal Revenue Code sections 1221 and 1231. See Ohio Revised Code section 718.01(A)(1)(d).
34	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. Only enter income and gains not already listed as intangible income.
35	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. Only enter income and gains not already listed as intangible income.
36	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. Only enter income and gains not already listed as intangible income.
37	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. Only enter income and gains not already listed as intangible income.
38	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount. NOTE TO NON-C CORPORATIONS: Enter the portion of Internal Revenue Code (IRC) section 1221/1231 gain, if any, which under IRC section 291 would be treated as IRC section 1245/1250 "recapture" income if the taxpayer were treated as a C Corporation for Federal Starting Point Income purposes. Note to C Corporations: Enter this amount here only if the C Corporation has not already added this amount in the 1245/1250 fields.
Deduct Certain Items Subtotal	This number is calculated by the application ($[1221 + 1231] - [1245 + 1250 + 291]$).
Revised Running Total	This number is calculated by the application (Previous Running Total – Deduct Certain Items Subtotal)
<input type="button" value="Next"/>	Moves you to the next <i>Add Certain Taxes</i> page.
<input type="button" value="Back"/>	Returns to the <i>Add Certain Losses</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Deduct Certain Items Instructions

Enter the dollar amount for IRC section 1221, 1231, 1245, and 291. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). The system calculates the Deduct Certain Items Subtotal, and revises the Running Total.

Click . The application moves to the *Add Certain Taxes* page.

Add Certain Taxes

The *Add Certain Taxes* page is used to add taxes on, or measure by, net income allowed as a deduction in the computation of Federal Starting Point Income.

Add Certain Taxes Field Descriptions

Field Name	Description
Previous Running Total	Calculated by the application, this is a running total brought forward from a previous page.
39	ADD CERTAIN TAXES – This page permits you to add taxes on, or measure by, net income allowed as a deduction in the computation of Federal Starting Point Income. See Ohio

Field Name	Description
	Revised Code section 718.01(A)(1)(e).
40	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. You cannot enter a negative dollar amount.
Revised Running Total	This number is calculated by the application (Previous Running Total - Losses Subtotal)
<input type="button" value="Next"/>	Moves you to the next page in the return process: if taxpayer's entity type is a C Corp or LLC they will be forwarded to the <i>Rental Adjustments</i> page. If taxpayer's entity type is NOT a C Corp or LLC they will be forwarded to the <i>Entity Type Adjustments</i> page.
<input type="button" value="Back"/>	Returns to the <i>Deduct Certain Items</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Add Certain Taxes Instructions

Enter the taxes on or measured by Net Income amount. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). The system calculates the Taxes Subtotal, and revises the Running Total.

Click . The application Moves you to the next page in the return process: if taxpayer's entity type is a C Corp or LLC they will be forwarded to the *Rental Adjustments* page. If taxpayer's entity type is NOT a C Corp or LLC they will be forwarded to the *Entity Type Adjustments* page.

EntityType Adjustments

The *Entity Type Adjustment* page is only displayed for entity types:

- S-corp
- Partnership
- LLC Taxed as a partnership
- An "Estate or Trust operating as a business"
- An "LLC taxed as an S Corp"
- A "REIT/RIC"

Different options on this page will display based on your entity type. The option definitions for each are noted on page 51 under the heading: "Entity Type Adjustments/Exceptions Rules".

Entity Type Adjustments

Company Name: Acme, Inc.
FEIN: 12 - 121212
Taxable Year: 2006

Enter values in all fields and click Next to continue.

Charitable Contribution: ?

IRC Section 179: ?

Amounts paid to a retirement plan, health or life insurance, with respect to owners and owner-employees*: ?

Guaranteed payments to partners, former partners, members and former members*: ?

* Add only if these amounts have been deducted in determining Federal Starting Point Income

42

Previous Running Total: \$ -26.20

41

Entity Type Adjustments Subtotal: + \$ 0.00

Revised Running Total: \$ -26.20

Back Save & Exit Next

Entity Type Adjustments Field Descriptions

Field Name	Description
Previous Running Total	Calculated by the application, this is a running total brought forward from a previous page.
41	ENTITY TYPE ADJUSTMENTS – This page is only accessible to the following entity types: S-corp, Partnership, LLC Taxed as a partnership, some "Estate or Trust operating as a business", and some "LLC taxed as an S Corp".
42	CHARITABLE CONTRIBUTION - Each taxpayer must

Field Name	Description
	calculate municipal taxable income as if the taxpayer were a C Corporation. If you are not a C Corporation, and did not claim any charitable contribution deduction on arriving at the Federal Starting Point Income amount, enter the charitable contribution allowable if you were a C Corporation. For other pass-through entities, the amount you calculate will increase the Federal Starting Point Income amount. See Ohio Revised Code 718.01(A)(1)(g). This cannot be a negative dollar amount.
43	IRC SECTION 179 - Each taxpayer must calculate municipal taxable income as if the taxpayer were a C Corporation. If you are not a C Corporation, you need to complete the Internal Revenue Code Section 179 amount which would be allowed if you were a C Corporation. For some pass-through entities, the amount you calculate will reduce the Federal Starting Point Income amount. For other pass-through entities, the amount you calculate will increase the Federal Starting Point Income amount. See Ohio Revised Code 718.01(A)(1)(g). This cannot be a negative dollar amount.
Applies to all figure fields shown	ENTERING DOLLAR AMOUNTS - If you do not enter values in the cents column, the system assumes zeroes. See Ohio Revised Code 718.01(A)(1)(g)(ii). You cannot enter a negative dollar amount.
Revised Running Total	This number is calculated by the application (Previous Running Total – Entity Type Adjustments Subtotal)
<input type="button" value="Next"/>	Moves you to the <i>Rental Adjustments</i> page.
<input type="button" value="Back"/>	Returns to the <i>Add Certain Taxes</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Entity Type Adjustments Instructions

Select Add-Back or Deduction from the drop down list and enter the Charitable Contribution amount in the field to the right.

Select Add-Back or Deduction from the drop down list and enter the IRC Section 179 amount in the field to the right.

Enter any amounts paid that apply to the options that will display on the page based on your entity type (reference chart below) in the appropriate figure fields.

When all the information is entered, the application displays the Entity Type Adjustments Subtotal amount and revises the Revised Running Total.

Click . The application moves you to the *Rental Adjustments* page.

Entity Type Adjustments/Exceptions Rules

Exceptions / Adjustments	S Corp	C-Corp other than REIT/RIC	Partnership	REIT/RIC	LLC taxed as a C Corp	LLC Taxed as a partnership	Estate or Trust operating as a business	LLC Taxed as an S Corp
Charitable Contribution add-back	x		x			x	x	x
Charitable Contribution deduction	x		x			x	x	x
IRC section 179 add-back	x		x			x	x	x
IRC section 179 deduction	x		x			x	x	x
Dividends, distributions and amounts set aside				x				
Amounts paid to a retirement plan, health or life insurance, with respect to owners and owner-employees	x		x			x		x
Guaranteed payments to partners, former partners, members and former members			x			x		

Rental Adjustments

The *Rental Adjustments* page allows you to report rental income not rising to the level of a business or profession on this return. Use this page to deduct profit from rental activity not rising to the level of a business. The Municipality drop down list displays those municipalities in your User Profile, all the municipalities to which you have filed returns through OBG in the current taxable year, and "other."

Rental Adjustments

Company Name: Acme, Inc.
FEIN: 23 - 2323232
Taxable Year: 2006

For each rental adjustment you wish to claim, enter a dollar value in the Net Profit field, and select the municipality where it is located from the pull-down list. Select "other" from the pull-down list only if this municipality is not taxable in Ohio; then, enter the name of the municipality in the Name of Municipality field. 44

You may create any number of Rental Adjustments, but you may only create one per municipality. Click the question mark icon for more detailed information.

Previous Running Total: \$ 10342.60 45

Net Profit from rental activity not constituting a business or profession: \$ 45

Municipality in which rental is located: 46

Name of Municipality: 47

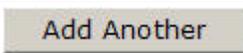
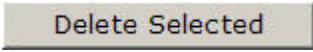
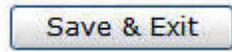
Rental Activity Income Subtotal: - \$ 100.00
 Revised Running Total: \$ 10242.60

For assistance, please view our [Help](#).

Rental Adjustments Field Descriptions

Field Name	Description
Previous Running Total	Calculated by the application, this is a running total brought forward from a previous page.
44	RENTAL ADJUSTMENTS - This page allows you to report rental income not rising to the level of a business or profession on this return. Use this page to deduct

Field Name	Description
	<p>profit from rental activity not rising to the level of a business. The Municipality drop down list displays those municipalities in your User Profile, all the municipalities to which you have filed returns through OBG in the current taxable year, and "other."</p> <p>If the rental income you are listing "does not rise to the level of a trade or business" in ALL of the municipalities with whom you will file an NPR in the current year, then the rental income you define on this page will be deducted from your apportionable taxable income and will be added back only to those municipalities in which the rental property(ies) is (are) located.</p> <p>If the rental income you are listing "does not rise to the level of a trade or business" in SOME BUT NOT ALL of the municipalities with whom you would like to file an NPR in the current year, then you may use the OBG application to file either with all those municipalities that consider the income to rise to the level of a trade or business OR with all those municipalities that do not consider the income to rise to the level of a trade or business, but you cannot use the OBG to file with both groups of municipalities in the current year.</p> <p>Please direct all questions pertaining to "rising to the level of a trade or business" to the tax administrator for each municipality with which you will be filing.</p>
45	<p>NET PROFIT FROM RENTAL ACTIVITY - Enter the dollar amount of Net Profit from rental activity not constituting a business or profession. The Ohio Revised Code does not define what "rental activity" does or does not constitute "rental activity not constituting a business or profession." Contact the municipal tax administrator(s) for more guidance. Enter the amount in the format xxxxx.xx (for example, 2356.88).</p>
46	<p>MUNICIPALITY IN WHICH RENTAL IS LOCATED - A drop down list displays the municipalities in your User Profile plus all the municipalities that you have filed returns through OBG in the current taxable year, plus "other."</p>
47	<p>NAME OF MUNICIPALITY (ONLY IF OTHER IS SELECTED ABOVE)- Select "Other" from the drop down list and enter the name of the municipality not included in the drop down list here. You may only enter one "Other" municipality at a time.</p>
Revised Running Total	<p>This number is calculated by the application (Previous Running Total – Rental Activity Income Subtotal)</p>

Field Name	Description
	Adds additional spaces for another rental income entry.
	Removes (deletes) the selected rental income entry.
	Moves you to the <i>Apportionable Taxable Income</i> page.
	Moves you back to the previous page in the return process: if taxpayer's entity type is a C Corp or LLC the will be returned to the <i>Add Certain Taxes</i> page. If taxpayer's entity type is not a C Corp or LLC the will be returned to the <i>Entity Type Adjustments</i> page.
	Returns to the <i>Filing Progress</i> page.

Rental Adjustments Instructions

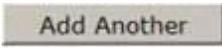
Enter the Net Profit amount you earned from rental activity not constituting a business or profession. The Ohio Revised Code does not define what constitutes "rental activity" – contact the municipal tax administrator(s) for detailed guidance.

Select the municipality in which the rental is located from the drop down list.

Selecting "Other" Municipality

If "Other" was selected from the municipality drop down list, the application displays the "Name of Municipality" field. Enter the name of the municipality here. You may only enter one "Other" municipality at a time.

Adding Another Municipality

To make another rental income entry click . The application adds additional spaces for entering rental income.

Deleting Rental Income Entries

To delete a rental income entry

Check the "Municipality in which rent is located" box to the left of the entry you want to delete.

Previous Running Total:	\$	97092.00
Net Profit from rental activity not constituting a business or profession:	\$	112.00
<input type="checkbox"/> Municipality in which rental is located:	Columbus	
Net Profit from rental activity not constituting a business or profession:	\$	110
<input checked="" type="checkbox"/> Municipality in which rental is located:	Blue Ash	
<input type="button" value="Add Another"/> <input type="button" value="Delete Selected"/>		
Rental Activity Income Subtotal:	- \$	222.00
Revised Running Total:	\$	96870.00

Click . The application removes the selected entry.

When all the information is entered, the application displays the Rental Activity Income Subtotal amount and updates the Revised Running Total.

Click . The application moves to the *NPR Desktop*.

Apportionment

Apportionable Taxable Income

The *Apportionable Taxable Income* page displays a summary of all the entries and adjustments entered in the system up to this point. Click the “Back” button to return to previous pages to make corrections, or the “Next” button to go to the next step in the filing process.

Apportionable Taxable Income

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

The following is a summary of all common and entity type specific adjustments made to this point, the result of which is your calculated Apportionable Taxable Income.

	Taxable Year	2006
Federal Starting Point Income	\$	10000.00
Add distributive share of losses from partnerships	+ \$	123.00
Deduct distributive share of PTE income and gain	- \$	246.00
Deduct Intangible Income	- \$	14.40
Add Certain Losses	+ \$	579.00
Deduct Certain Items of Income and Gain	- \$	119.00
Add Taxes	+ \$	10.00
Apply Entity-type Adjustments	+ \$	10.00
Deduct Rental Income not constituting business	- \$	100.00
Apportionable Taxable Income	\$	10242.60

Apportionable Taxable Income Field Descriptions

Field Name	Description
48	APPORTIONABLE TAXABLE INCOME – This page displays a summary of all the entries and adjustments entered in the system up to this point. Click the “Back”

Field Name	Description
	button to return to previous pages to make corrections, or the “Next” button to go to the next step in the filing process.
Revised Running Total	This number is calculated by the application (Previous Running Total – Rental Activity Income Subtotal)
<input type="button" value="Next"/>	Moves you to the <i>NPR Desktop</i> .
<input type="button" value="Back"/>	Returns you to the <i>Rental Adjustments</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Apportionable Taxable Income Instructions

The *Apportionable Taxable Income* page displays a summary of all the entries and adjustments entered in the system up to this point. Review the amounts entered to verify their accuracy.

If the information is incorrect and changes need to be made, toggle backward using the and buttons to provide the correct information.

When you are satisfied that the amounts shown are correct, click to go to the *NPR Desktop*.

Average Property Cost

The *Average Property Cost* page is the first of several web pages designed to help you determine the apportionment factor for your Net Profit Return portion of the profit that you report to the various municipalities.

Average Property Cost

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue.

	Beginning Cost ?	+	End Cost ?)/ 2 =	Average Property Cost ?
Cincinnati	1.00		1.00		1.00
Sandusky	2.00		2.00		2.00
Bexley	1.00		1.00		1.00
Sunbury	1.00		1.00		1.00
Everywhere	20.00		20.00		20.00

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Average Property Cost Field Descriptions

Field Name	Description
49	AVERAGE PROPERTY COST – This page begins several web pages designed to help you determine the apportionment factor for your NPR portion of the profit that you report to the various municipalities. See Ohio Revised code 718.02.
50	MUNICIPALITY BEGINNING COST - Enter the beginning cost of the property.
51	MUNI ENDING COST - Enter the ending cost of the property.
52	MUNI AVERAGE PROPERTY COST - The system adds the beginning and ending cost numbers and divides the total in half, inserting that figure into the "Average Property

Field Name	Description
	Cost" field.
<input type="button" value="Next"/>	Moves you to the <i>Property Apportionment</i> page.
<input type="button" value="Back"/>	Returns you to the <i>NPR Desktop</i> .
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Average Property Cost Instructions

Enter the Beginning Cost for each property (listed by municipality).

Enter the Ending Cost for each property (listed by municipality).

The application performs the calculation for average property cost and inserts that number in the Average Property Cost field.

When all the information has been entered, and is correct, click . The application moves to the *Property Apportionment* page.

Property Apportionment

The *Property Apportionment* page helps you determine the apportionment factor for your Net Profit Return portion of the profit that you report to the various municipalities.

Property Apportionment

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in fields below and click Next to continue.

Average Property Cost	?	+	Real Property Rent Expense	?	=	Property	?
Cincinnati	1.00		(<input type="text" value="0.00"/> × 8) =			1.00	
Sandusky	2.00		(<input type="text" value="0.00"/> × 8) =			2.00	
Bexley	1.00		(<input type="text" value="0.00"/> × 8) =			1.00	
Sunbury	1.00		(<input type="text" value="0.00"/> × 8) =			1.00	
Everywhere	20.00		(<input type="text" value="0.00"/> × 8) =			20.00	

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Property Apportionment Field Descriptions

Field Name	Description
53	PROPERTY APPORTIONMENT – This page is part of several web pages designed to help you determine the apportionment factor for your NPR portion of the profit that you report to the various municipalities. See Ohio Revised code 718.02.
54	AVERAGE PROPERTY COST - This page displays the average property cost calculated based on the amount you entered into the system.
55	REAL PROPERTY RENT EXPENSE - Enter the real property rent for each municipality and for "everywhere." See the last paragraph of Ohio Revised Code section 718.02(A)(1).
56	PROPERTY - The system uses this calculation to determine

Field Name	Description
	the Property field: Average Property Cost + (Real Property Rent Expense X 8). The "Everywhere" value must be greater than or equal to the sum of all the municipal values.
<input type="button" value="Next"/>	Moves you to the <i>Compensation and Gross Receipts Apportionment</i> page.
<input type="button" value="Back"/>	Returns to the <i>Average Property Cost</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Property Apportionment Instructions

The Average Property Cost is inserted automatically by the application from the Average Property Cost page (listed by municipality).

Enter the Real Property Rent Expense for each property (listed by municipality).

The application performs the calculation for property apportionment cost and inserts that number in the Property field.

When all the information has been entered, and is correct, click . The application moves to the *Compensation and Gross Receipts Apportionment* page.

Compensation and Gross Receipts Apportionment

The *Compensation and Gross Receipts Apportionment* page helps you determine the apportionment factor for your NPR portion of the profit that you report to the various municipalities.

Compensation and Gross Receipts Apportionment

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue

	Compensation* ?	Gross Receipts ?
Cincinnati	<input type="text" value="1.00"/>	<input type="text" value="1.00"/>
Sandusky	<input type="text" value="1.00"/>	<input type="text" value="1.00"/>
Bexley	<input type="text" value="1.00"/>	<input type="text" value="1.00"/>
Sunbury	<input type="text" value="1.00"/>	<input type="text" value="1.00"/>
Everywhere	<input type="text" value="44.00"/>	<input type="text" value="44.00"/>

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*Wages, salaries and other compensation paid. See ORC 718.02(A)(2). But exclude not taxable under 718.011.

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Compensation and Gross Receipts Apportionment Field Descriptions

Field Name	Description
57	COMPENSATION AND GROSS RECEIPTS APPORTIONMENT - This page is part of several web pages designed to help you determine the apportionment factor for your NPR portion of the profit that you report to the various municipalities. See Ohio Revised code 718.02(A).

Field Name	Description
58	COMPENSATION - Enter wages, salary, and other compensation for each municipality listed and for "everywhere." Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).
59	GROSS RECEIPTS - Enter the gross receipts for each municipality listed. Gross receipts are receipts from sales made and services performed in the municipal corporation. See Ohio Revised Code 718.02(b) to see where to locate/designate each sale.
<input type="button" value="Next"/>	Moves you to the <i>Apportionment Ratio</i> page.
<input type="button" value="Back"/>	Returns to the <i>Property Apportionment</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Compensation and Gross Receipts Apportionment Instructions

Enter the Compensation amount for each municipality listed. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). You must enter a compensation amount even if the amount is "0".

Enter the Gross Receipts amount for each municipality listed. You may enter whole dollar amounts (27.00) or dollars and cents (27.38). You must enter a gross receipts amount even if the amount is "0".

When all the information has been entered, and is correct, click . The application moves to the *Apportionment Ratio* page.

Apportionment Ratio

The *Apportionment Ratio* page helps you determine the apportionment factor for your Net Profit Return portion of the profit that you report to the various municipalities.

The information displayed in each column of the page is collected and calculated by the application for each municipality active in your current session, as well as the category “everywhere.” This gives you the opportunity to see how your apportionment ratio is calculated.

Apportionment Ratio

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

All values on this page are calculated based on information previously provided.

	61 Muni Property/ Everywhere Property	+	62 Muni Compensation/ Everywhere Compensation	+	63 Muni Gross Receipt/ Everywhere Gross Receipts	X	64 1/ Number of Factors	=	65 Apportionment Ratio
Cincinnati	(0.050000		0.022727		0.022727		1/3		0.031818
Sandusky	(0.100000		0.022727		0.022727		1/3		0.048485
Bexley	(0.050000		0.022727		0.022727		1/3		0.031818
Sunbury	(0.050000		0.022727		0.022727		1/3		0.031818
Columbus	(0.050000		0.022727		0.022727		1/3		0.031818

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Apportionment Ratio Field Descriptions

Field Name	Description
60	APPORTIONMENT RATIO - This page is part of several web pages designed to help you determine the apportionment factor for your NPR portion of the profit that you report to the various municipalities. See Ohio Revised code 718.02.
61	MUNI PROPERTY/EVERYWHERE PROPERTY – The system calculates this column. Each municipality's property value is divided by the "everywhere value. Results are

Field Name	Description
	calculated to 6 digits.
62	MUNI COMPENSATION/EVERYWHERE COMPENSATION – The system calculates this column.. Each municipality's property value is divided by the "everywhere value. Results are calculated to 6 digits.
63	MUNI GROSS RECEIPTS/EVERYWHERE GROSS RECEIPTS - The system calculates this column. Each municipality's property value is divided by the "everywhere value. Results are calculated to 6 digits.
64	<p>NUMBER OF FACTORS - This number gives equal weighting to the property, payroll (compensation), and sales (gross receipts) factors.</p> <p>If you have property, payroll and sales, the factor is 1/3 (divided by 3).</p> <p>If you only have 2 of 3 items the factor is 1/2 (divided by 2).</p> <p>If you have only one of these, the factor is 1/1 (divided by 1).</p>
65	<p>APPORTIONMENT RATIO - This is the product of property, compensation, and gross receipts figures displayed times 1/3, or</p> <p>(property ratio + compensation ratio + gross receipts ratio) X 1/3, or</p> <p>(Property ratio + compensation ratio + gross receipts ratio) divided by 3.</p> <p>The system calculates this number and inserts the number automatically.</p>
<input type="button" value="Next"/>	Moves you to the <i>Apportionment Summary</i> page.
<input type="button" value="Back"/>	Returns to the <i>Compensation and Gross Receipts Apportionment</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Apportionment Ratio Instructions

Verify that all active municipalities for this session are included in the information displayed on this page.

When you have verified that your active municipalities are included, and the information is correct, click . The application moves to the *Apportionment Summary* page.

Apportionment Summary

The *Apportionment Summary* page displays a summary of the apportionment ratio information. The information displayed in each column of the page is collected and calculated by the application for each municipality active in your current session. This gives you the opportunity to see how the application is calculating your apportionment taxable income.

Apportionment Summary

Company Name: Acme, Inc.
FEIN: 12-1212124
Taxable Year: 2006

All values on this page are calculated based on information previously provided.

	Apportionable Taxable Income ?		Apportionment Ratio ?		Preliminary Apportioned Taxable Income ?
Cincinnati	10242.60	X	0.031818	=	325.90
Sandusky	10242.60	X	0.048485	=	496.61
Bexley	10242.60	X	0.031818	=	325.90
Sunbury	10242.60	X	0.031818	=	325.90
Columbus	10242.60	X	0.031818	=	325.90

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Apportionment Summary Field Descriptions

Field Name	Description
66	APPORTIONMENT SUMMARY – This page displays a summary of the apportionment ratio information.
67	APPORTIONABLE TAXABLE INCOME - The value is calculated on the Apportionable Income page and inserted into the Apportionable Taxable Income column for each municipality.
68	APPORTIONMENT RATIO - The value is calculated on the Apportionable Ratio page and inserted into the Apportionable Ratio column for each municipality.

Field Name	Description
69	PRELIMINARY APPORTIONED TAXABLE INCOME - The system calculates the Preliminary Apportioned Taxable Income by: $\text{Apportionable Taxable Income} \times \text{Apportionment Ratio}$. The result is inserted into the Preliminary Apportioned Taxable Income column by the system.
<input type="button" value="Next"/>	Moves you to the <i>NPR Desktop</i> .
<input type="button" value="Back"/>	Returns to the <i>Apportionment Ratio</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Apportionment Summary Instructions

Verify that all active municipalities for this session are included in the information displayed on this page.

When you have verified that your active municipalities are included, and the information is correct, click . The application moves to the *NPR Desktop*.

Municipality-Specific Adjustments

Municipality Adjustment Summary

The *Municipality Adjustment Summary* screen provides a sub-menu from which a taxpayer can view, enter and/or edit each municipality's *Muni-level Adjustment* page. In each return, all municipalities being filed will be listed.

Muni Adjustments Summary

Company Name: Acme, Inc.
SSN: 125-65-6523
Taxable Year: 2006

Instructions:
 A summary of all adjustments made for each of the municipalities in your session is shown here. To view or make adjustments to any of these, click the link in the Total Adjustments column.

	Preliminary Apportioned Taxable Income	Total Adjustments	Taxable Income for Municipality
Addyston 71	\$6,321,655.35	0	\$6,321,655.35
Akron	\$6,321,655.35	-88.07	\$6,321,567.28
Antwerp	\$6,321,655.35	0	\$6,321,655.35
Blue Ash	\$9,691,652.01	-27.54	\$9,691,624.47
Bluffton	\$3,422,217.13	0	\$3,422,217.13

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Municipality Adjustment Summary Field Descriptions

Field Name	Description
70	A summary of all adjustments made for each of the municipalities in your session is shown on this page. You can view or make adjustments to any of these by clicking the highlighted link in the "Total Adjustments" column.
71	List of municipalities being filed in this return.
72	PRELIMINARY APPORTINED TAXABLE INCOME – figure is carried over from the <i>Apportionment Summary</i> screen.
73	TOTAL ADJUSTMENTS - Click the blue highlighted number figure under the "Total Adjustments" column to forward you to each municipality's <i>Muni-level Adjustments</i> page for you to provide information requested.
74	TAXABLE INCOME FOR MUNICIPALITY - Preliminary Taxable Income +/- any system-calculated or user entered municipality adjustments (including NOL, if applicable).
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.
<input type="button" value="NPR Desktop"/>	Returns you to the <i>NPR Desktop</i> .

Municipality Adjustment Summary Instructions

In the “Total Adjustments” column, click the highlighted figure link for each municipality to forward you to the *Muni-level Adjustments* page for each municipality listed. Provide information requested.

Clicking  will move you to the *NPR Desktop*.

Muni-level Adjustments

The *Muni-level Adjustments* page displays all adjustment types across all municipalities; showing one municipality on its own page. If an adjustment type is applicable, a number figure or box for input will be displayed. If an adjustment type is not applicable, “Not applicable or not allowed” will be displayed.

A separate page is displayed for each qualifying municipality included in this return. The municipality name is displayed in the header of each page.

Akron Muni-level Adjustments

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue. All other values shown are based upon local provisions.

75

- 76
- 77
- 78
- 79
- 80
- 81
- 82a
- 82b

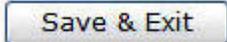
Type of Adjustment		Adjustment Amount
Akron Preliminary Apportioned Taxable Income \$ 32657.79		
Apportioned Intangible Income:	+	0.00
Rental Activity:	+	Not applicable or not allowed
Stock Option:	+	Not applicable or not allowed
Apportioned Distributed Share Of Losses From Partnerships:	-	5226.24
Apportioned Income And Gain from LLC- Partnership:	+	Not applicable or not available
Apportioned Income And Gain from partnership:	+	Not applicable or not available
Other Adjustments**:	Add-Back	0.00
Reason:		
**The 'Other Adjustments' field should be used <u>only</u> if you have corresponded with the municipality <u>in advance</u> . If any value other than zero is entered in the field, a detailed explanation is required.		
Total adjustments for this municipality (not including NOL):		\$ 0.00
Income apportioned to Akron before NOL carryforward deduction:		\$ 32657.79
Net Operating Loss		\$ 0.00
Total Adjustments for this Municipality (including NOL)		\$ -5226.24
Taxable Income for this Municipality		\$ 27431.55

Back Save & Exit Next

Muni-level Adjustments Field Descriptions

Field Name	Description
75	MUNI-LEVEL ADJUSTMENTS – The <i>Muni-level Adjustments</i> page displays all adjustment types across all

Field Name	Description
	municipalities; showing one municipality on its own page. If an adjustment type is applicable, a number figure or box for input will be displayed. If an adjustment type is not applicable, "Not applicable or not allowed" will be displayed.
76	APPORTIONED INTANGIBLE INCOME - If you reported an Intangible Income amount in a previous page and if this municipality taxes this income, the system inserts the product of the sum of (the apportionment ratio factor from the <i>Apportionment Summary</i> page for the municipality displayed in the heading) + (the net amount of intangible income not shown in the "Apportionable Taxable Income" amount on a previous page).
77	RENTAL ACTIVITY - The system inserts the amount you entered on the <i>Rental Adjustments</i> page for this municipality.
78	STOCK OPTION - Enter the amount of employee stock option compensation for the employees residing in this municipality were not required to pay municipal income tax. See Ohio Revised Code section 718.02(E).
79	APPORTIONED DISTRIBUTED SHARE OF LOSSES FROM PARTNERSHIPS - If a Distributive Share of Losses From Partnerships was recorded in previous pages and if this municipality allows a deduction for that loss, the system inserts the product of the sum of (apportionment ratio factor from the <i>Apportionment Summary</i> page for this municipality) + (the value you entered for this type of adjustment on a previous page).
80	APPORTIONED INCOME AND GAIN FROM LLC-PARTNERSHIP - If you reported a distributive share of Income and Gain from an LLC treated as a partnership for federal income tax purposes, and if this municipality taxes this amount in your hands (that is, the municipality taxes this amount in the hands of the equity investor in the LLC-Partnership), then the system inserts the product of the sum of (the apportionment ratio factor from the <i>Apportionment Summary</i> page for the municipality) + (the value you entered for this type of adjustment on a previous page).
81	APPORTIONED INCOME AND GAIN FROM PARTNERSHIP – if your reported a distributive share of Income and Gain from a partnership and if this municipality taxes this amount in your hands (that is, the municipality taxes this amount in the hands of the equity investor in the partnership), then the system inserts the product of the sum of (the apportionment ratio factor from the <i>Apportionment Summary</i> page for the municipality) + (the value you

Field Name	Description
	entered for this type of adjustment on a previous page).
82 a and b	OTHER ADJUSTMENTS/REASON – This field should be used <u>only</u> if you have corresponded with the municipality <u>in advance</u> . If any value other than zero is entered in the field, a detailed explanation is required.
Net Operating Loss	NET OPERATING LOSS – Displays the Net Operating Loss page when any municipalities allow a net operating loss carryforward option.
	Returns you to the previous page you were working on: either a specific <i>Muni-level Adjustment</i> page or the <i>Muni Adjustment Summary</i> page.
	Moves you to the next page in the return process: if additional municipalities exist, you will be taken to the following <i>Muni-level Adjustments</i> page for the next municipality. If no additional municipalities exist, you will be taken back to the <i>Municipality Adjustment Summary</i> page.
	Returns to the <i>Filing Progress</i> page.

Muni-level Adjustments Instructions

All the fields on this page display amounts entered or calculated on previous pages except for the “Stock Option” field.

In the Stock Option field, enter the amount of employee stock option compensation for the employees residing in the municipality (name displayed in the header) which were not required to pay municipal income tax. (See Ohio Revised Code section 718.02(E) for details.)

All adjustment types will display on this screen. Below are factors determining if data is provided or requested for each adjustments field:

- Apportioned Intangible Income - Display value shown if the following value in the municipality’s profile is Y: *Does your municipality disallow the Intangible Income deduction?*
- Rental Activity - Add back rental activity to municipality(ies) identified by user on *Rental Adjustments* screen** if previously deducted, and if municipality(ies) identified on that screen is/are active in current session.

Note: this refers to the “Municipality in which rental is located” field, NOT the “Name of Municipality” field.

- Stock Option - If the value in the municipality’s profile is Y: *Does your municipality allow a Stock Option exemption for employees?* item from municipality profile.

- Apportioned Distributed Share of Losses From Partnerships - If the following value in the municipality's profile = Y: *Does your municipality require taxpayers to add back distributive share of losses from partnerships in which the taxpayer has invested? (718.01H).*
- Apportioned Income and Gain from LLC-Partnership – If the following value in the municipality's profile = Y: *Is the LLC-partnership exempt from tax on account of 718.14(D) because the municipality taxes the PTE income in the hands of the PTE owner?*
- Apportioned Income and Gain from Partnership – If the following value in the municipality's profile = Y: *Is the partnership exempt from tax on account of 718.14(D) because the municipality taxes the PTE income in the hands of the PTE owner?*

If not previously deducted or if municipality identified is not active in current session, do nothing.

When you have verified that all the information is correct, click . The application moves you to the next page in the return process: if additional municipalities exist, you will be taken to the following *Muni-level Adjustments* page for the next municipality. If no additional municipalities exist, you will be taken back to the *Municipality Adjustment Summary* page.

Net Operating Loss Carryforward

The *Net Operating Loss (NOL) Carryforward* page displays when the taxpayer clicks the link from the *Muni-level Adjustments* page.

A separate page displays for each qualifying municipality on which to record the NOL carryforward deduction.

(Municipality Name) Net Operation Carreyforward

Company Name: **Acme, Inc.**
 FEIN: **12-1212123**
 Taxable Year: **2006**

Instructions:
 This municipality allows a net operating loss carryforward deduction to be claimed against income for the taxable year shown above. If you do not wish to claim a loss against this year's income, click Back and return to the previous screen.

The following table shows the number of years that each loss may be carried forward if the loss was incurred in a particular year. This is provided for information only. If you have additional questions about the municipality's rules regarding NOL, please contact the municipality.

Year in which loss was incurred	1999	2000	2001	2002	2003	2004	2005
Years loss can be carried forward	7	7	7	3	3	3	0

Enter the loss apportioned to this municipality for each year in which you are claiming a loss in the total apportioned NOL field. For each of these apportioned NOLs enter the Loss Amount Claimed by Year in the appropriate fields. For more information, click the question mark icons.

84

?

Total Apportioned NOL

85

?

Schedule Loss Amount Claimed by Year

1999									
2000									
2001									
2002									
2003									
2004									
2005									
Total NOL carried forward and used in <taxyear>									\$123,456.00

[Back](#)

Net Operating Loss Carryforward Field Descriptions

Field Name	Description
83	NET OPERATING LOSS (NOL) CARRYFORWARD – This page displays when the taxpayer clicks the link from the <i>Muni-level Adjustments</i> page. A separate page displays for each municipality allowing the NOL Carryforward deduction.
84	SCHEDULE TOTAL APPORTIONED NOL - Enter the Apportioned NOL generated for each year. If you do not enter values in the cents column, the system assumes zeroes. Do not enter a dollar sign. The system will not permit negative numbers.
85	LESS AMOUNT CLAIMED BY YEAR - Enter the net operating loss amount carried forward to the year(s) shown.

Field Name	Description
	Each municipality that allows a NOL Carryforward deduction may have different rules for the Carryforward period. Contact the municipal tax office to obtain detail information. Use the format xxxx.xx (For example, 2345.87). Do not enter a dollar sign. The system will not permit negative numbers.
<input data-bbox="375 470 461 512" type="button" value="Back"/>	Returns you to the previous page you were working on: if you have viewed more than one municipality, you will be returned through each muni-specific page and eventually back to the <i>Muni Adjustments Summary</i> page. If this is the first/only municipality to view, you'll be returned directly back to the <i>Muni-level Adjustment</i> page or the <i>Muni Adjustment Summary</i> page.

Net Operating Loss Carryforward Instructions

Enter the apportioned NOL generated for each year (for example 2,345.87). Do not enter a dollar sign. The system does not permit negative numbers.

Enter the NOL amount carried forward to the year(s) shown (for example 2,345.87). Each municipality that allows a NOL Carryforward deduction may have different rules for the Carryforward period. Contact the municipal tax office to obtain detail information. Do not enter a dollar sign. The system does not permit negative numbers.

When you have verified that all the information is correct, click . The application returns you to the previous page you were working on: if you have viewed more than one municipality, you will be returned through each muni-specific page and eventually back to the *Muni Adjustments Summary* page. If this is the first/only municipality to view, you'll be returned directly back to the *Muni-level Adjustment* page or the *Muni Adjustment Summary* page.

Credits, Penalty and Interest

Tax Before Credits

The *Tax Before Credits* page calculates the tax for each municipality prior to the consideration of credits. The application inserts the Tax Rate. You may change this tax rate ONLY if the application detects that the tax rate changed during the period identified.

Tax Before Credits

Company Name: Acme, Inc.
SSN: 125-56-1256
Taxable Year: 2006

86

All values on this page are calculated based on information previously provided.

	Preliminary Apportioned Taxable Income 87	Total Adjustments 88	Tax Rate 89	Tax Before Credits 90
Addyston	(4333652.70 +	0.00) X	1.00% =	43336.53
Akron	(4333652.70 -	60.37) X	2.25% =	97505.83
Antwerp	(4333652.70 +	0.00) X	1.15% =	49837.01
Blue Ash	(4333652.70 -	12.32) X	1.00% =	43336.40
Bluffton	(2077369.64 +	0.00) X	1.00% =	20773.70

Back
Save & Exit
Next

Tax Before Credits Field Descriptions

Field Name	Description
86	TAX BEFORE CREDITS – This page calculates the tax for each municipality prior to the consideration of credits.
87	PRELIMINARY APPORTIONED TAXABLE INCOME – The systems inserts the information recorded on the <i>Apportionment Summary</i> page.
88	TOTAL ADJUSTMENTS - The system inserts the totals recorded on the Municipal Level Adjustments and Net Operating Loss Carryforward Deduction pages. Operating Loss Carryforward Deduction pages, the system inserts the totals for that information here.
89	TAX RATE - The system inserts the tax rate as it is recorded in the municipality’s profile, unless one has been entered manually by the user on the Tax Rate Change page. In this case, the user-entered rate is used.
90	TAX BEFORE CREDITS - The system calculates and inserts the Tax Before Credits amount.

Field Name	Description
<input type="button" value="Next"/>	Moves you to the <i>Tax After Nonrefundable Credits</i> page.
<input type="button" value="Back"/>	Returns to the <i>NPR Desktop</i> .
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Tax Before Credits Instructions

All the fields on this page display amounts entered or calculated on previous pages with the possible exception of the Tax Rate. See “Changing the Tax Rate” for more detailed instructions.

Verify that all the information displayed on the page is correct and click

. The application moves to the *Tax after Nonrefundable Credits* page.

Changing the Tax Rate

When the application detects that a municipality has changed their tax rate during the tax period for this return, it inserts the higher of the two rates in the Tax Rate field, or, the rate you entered earlier on the *Tax Rate Change Detected* page. However, the application also makes the Tax Rate field “active” allowing you to change the selected rate to a rate different than the one listed.

Tax After Nonrefundable Credits

The *Tax After Nonrefundable Credits* page calculates your tax after non-refundable credits are taken into account and calculated. All fields can be seen; however, when a field is not applicable, it will be grayed out.

Tax After Nonrefundable Credits

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue.

	Tax Before Credits ?	718.14(B) Credit ?	New jobs non-refundable credit ?	Job retention non-refundable credit ?	Tax After Nonrefundable Credits ?
Cincinnati	11.13	0.00	1.00	1.00	9.13
Sandusky	4.97	0.00	1.00	1.00	2.97
Bexley	6.52	0.00	0.00	0.00	6.52
Sunbury	3.26	0.00	0.00	0.00	3.26
Columbus	6.60	0.00	0.00	0.00	6.60

[Previous Group](#) [Next Group](#)

For assistance, please view our [Help](#).

Tax After Nonrefundable Credits Field Descriptions

Field Name	Description
91	TAX AFTER NON-REFUNDABLE CREDITS - Your tax after non-refundable credits is taken into account and calculated.
92	TAX DUE – This amount is calculated and inserted based upon all the information entered to this point.
93	718.14(B) CREDIT - The 718.14(B) Credit field is displayed only if Does the municipality allow corporations, partnerships and LLCs to claim the ORD 718.14(B) credit?=Y. Enter the credit amount using an xxxx.xx format (for example 2,459.87). The system does not allow negative

Field Name	Description
	numbers.
94	NEW JOBS NON-REFUNDABLE CREDIT - Enter the New Jobs Non-Refundable credit here. If you do not enter values in the cents column, the system assumes zeroes. The system does not allow negative numbers.
95	JOB RETENTION NON-REFUNDABLE CREDIT - Enter the Job Retention Non-Refundable credit here. If you do not enter values in the cents column, the system assumes zeroes. The system does not allow negative numbers.
96	TAX AFTER NON-REFUNDABLE CREDITS - This amount is calculated based upon the amounts entered into each field. The tax after non-refundable credit cannot be less than zero. If the calculated amount is less than zero, the system will set the value equal to zero.
<input type="button" value="Next"/>	Moves you to the <i>Tax After Credits</i> page.
<input type="button" value="Back"/>	Returns to the <i>Tax Before Credits</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Tax After Nonrefundable Credits Instructions

The Tax Due field is populated by the application, based on information entered on previous pages.

The Application displays the 718.14(B) Credit field ONLY if a municipality in your filing profile allows the 718.14(B) credit and if *Does the municipality allow corporations, partnerships and LLCs to claim the ORD 718.14(B) credit?=Y*. Enter the credit amount.

Enter the New Jobs Nonrefundable Credit amount (example 2459.87). You may not enter negative numbers in this field.

Enter the Job Retention Nonrefundable Credit amount (example 2458.87). You may not enter negative numbers in this field.

The application calculates the information entered on the page and inserts the Tax After Nonrefundable Credits amount for your review.

Verify that all the information displayed on the page is correct and click

. The application moves to the *Tax After Credits* page.

Tax After Credits

The *Tax After Credits* page calculates your tax after refundable credits are taken into account.

Tax After Credits

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue.

	Tax After Non-Refundable Credits		New Jobs Refundable Credit		Tax After Refundable Credits
Franklin	7.46	-	<input type="text"/>	=	7.46
Jeffersonville	4.97	-	<input type="text"/>	=	4.97
Upper Arlington	9.94	-	<input type="text"/>	=	9.94
Previous Group	Next Group				

Tax After Credits Field Descriptions

Field Name	Description
97	TAX AFTER CREDITS - This page calculates your tax after refundable credits are taken into account.
98	TAX AFTER NON-REFUNDABLE CREDITS - This amount is calculated and inserted based upon all the information entered on the previous page.
99	NEW JOBS REFUNDABLE CREDIT - Enter the New Jobs Refundable Tax Credit amount. If you do not enter values in the cents column, the system assumes zeroes. The system does not allow negative numbers.
100	Tax After Refundable Credits - This amount is calculated and inserted based upon all the information entered on this page.
<input type="button" value="Next"/>	Moves you to the <i>Tax After Penalty and Interest</i> page.
<input type="button" value="Back"/>	Returns to the <i>Tax After Nonrefundable Credits</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Tax After Credits Instructions

The Tax After Nonrefundable Credits field is populated by the application, based on information entered on the previous page.

Enter the New Jobs Refundable Credit amount in the field provided (example 2459.87). You may not enter negative numbers in this field.

The application calculates the information entered on the page and inserts the Tax After Refundable Credits amount for your review.

Verify that all the information displayed on the page is correct and click

. The application moves to the *Tax after Penalty and Interest* page.

Tax After Penalty and Interest

The *Tax After Penalty and Interest* page records tax penalty amounts and calculates the tax owed once the penalties are taken into account. Various municipalities have different rules. Contact the municipal tax office for an official transcript of their tax and penalty rules.

Tax After Penalty and Interest

Tax After Penalty and Interest Field Descriptions

Field Name	Description
101	TAX AFTER PENALTY AND INTEREST - Enter tax penalty amounts and calculate the tax owed once the penalties are taken into account. Various municipalities have different rules. Contact the municipal tax office for an official transcript of their tax and penalty rules.
102	TAX AFTER CREDITS - This amount is calculated based

Field Name	Description
	on the Tax After Credits page.
103	PENALTY - Enter the unpaid penalty amount for each municipality listed on the page. Use this page to calculate the penalty owed.
104	INTEREST - Enter the unpaid interest amount for each municipality listed on the page. Use this page to calculate the interest owed.
105	TAX AFTER PENALTY/INTEREST - Tax, penalties and interest for each municipality listed is calculated and inserted (Tax After Credits + Unpaid Penalty + Unpaid Interest = Tax After Penalty/Interest) .
<input type="button" value="Next"/>	Moves you to the <i>Calculated Payment Amount</i> page.
<input type="button" value="Back"/>	Returns to the <i>Tax After Credits</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Tax After Penalty and Interest Instructions

The Tax After (Refundable) Credits field is populated by the application, based on information calculated on the previous page.

Enter the Unpaid Penalty amount for each municipality listed on the page (example 2459.87). You may not enter negative numbers in this field.

Enter the Unpaid Interest amount for each municipality listed on the page (example 2459.87). You may not enter negative numbers in this field.

The application calculates the information entered on the page and inserts the Tax After Penalty/Interest amount for your review.

Verify that all the information displayed on the page is correct and click

. The application moves to the *Calculated Payment Amount* page.

Calculated Payment Amount

The *Calculated Payment Amount* page calculates your final tax payment.

Calculated Payment Amount

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue.
 To view payments made through OBG, click the Review History link.

	107 Tax After Penalty/Interest		108 Payments made through OBG		109 Payments made outside OBG		110 Underpayment	111 Overpayment
Cincinnati	48.13	-	0.00 Review History	-	0.00	=	48.13	
Sandusky	41.97	-	33.00 Review History	-	0.00	=	8.97	
Bexley	46.52	-	0.00 Review History	-	0.00	=	46.52	
Sunbury	43.26	-	0.00 Review History	-	0.00	=	43.26	
Columbus	46.60	-	0.00 Review History	-	0.00	=	46.60	

[Previous Group](#) [Next Group](#)

Calculated Payment Amount Field Descriptions

Field Name	Description
106	CALCULATED PAYMENT AMOUNT – This page calculates your final tax payment.
107	TAX AFTER PENALTY/INTEREST - This amount is automatically inserted by the system (carried forward from the previous page).
108	PAYMENTS THROUGH OBG - Enter any payments you made through the OBG for this municipality into the Payments through OBG field. If you do not enter values in the cents column, the system assumes zeroes. The system does not allow negative numbers.
109	PAYMENTS MADE OUTSIDE OBG - Enter any other payments (via mail etc.) made to this municipality. If you do not enter values in the cents column, the system assumes

Field Name	Description
	zeroes. The system does not allow negative numbers.
110	UNDER PAYMENT - Once payments made through the OBG and Other Payments are recorded, the system calculates any Under Payment and displays it in the appropriate column for each municipality.
111	OVER PAYMENT - Once payments made through the OBG and Other Payments are recorded, the system calculates any Over Payment and displays it in the appropriate column for each municipality.
Review History link	Moves you to the <i>Payment Detail for (Municipality Name)</i> page showing history of payments made to the associated municipality.
<input type="button" value="Next"/>	Moves you to the <i>Netting Out Payments</i> page.
<input type="button" value="Back"/>	Returns to the <i>Tax After Penalty and Interest</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Calculated Payment Amount Instructions

The Tax After Penalty field is populated by the application, based on information calculated on the previous page.

Enter any payments already made for this municipality via the OBG (example 2459.87). You may not enter negative numbers in this field.

Enter any "Other" payments already made for this municipality (example 2459.87). You may not enter negative numbers in this field.

The application calculates the information entered on the page and inserts the "Under Payment" or "Over Payment" amount(s) for your review.

Verify that all the information displayed on the page is correct and click . The application moves to the *Netting Out Payments* page.

Payment Detail

The *Payment Detail* page is displayed when you click the [Review History](#) link next to a specific municipality on the *Calculated Payment Amount* page. This page displays payment information for that municipality included in your profile for the tax year. Review the information to verify its accuracy.

Payment Detail for (Municipality Name)

Company Name: Acme, Inc.
SSN: 12 - 1212123
Taxable Year: 2005

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Instructions:
TBD

Payment Type	Payment Date	Payment Period	Payment Amount
Estimated Payment	4/1/2005	2005 Q1	50.00
Extension Request	4/1/2006	2005	25.00

Back

Payment Detail Field Descriptions

Field Name	Description
112	PAYMENT DETAIL – This page displays payment information for a selected municipality included in your profile for the tax year. Review the information to verify its accuracy.
Back	Returns to the <i>Calculated Payment Amount</i> page.

Payment Detail Instructions

Review the payment information displayed.

Click Back. The application returns to the *Calculated Payment Amount* page.

NOTE: If no record is found in municipality Review History the following message will displayed:

For the current taxable year, the OBG has no record of any payment made to this municipality.

Back

Netting Out Payments

The *Netting Out Payments* page displays a summary of the payments for TPA-administered municipalities and self-administered municipalities based on the information entered into the system.

Netting Out Payments

Company Name: Acme, Inc.
SSN: 125-62-6523
Taxable Year: 2006

When more than one municipality is administered by the same Administering Entity, this screen will show one net amount or overpayment to each Administering Entity.

Third Party-Administered					
Administering Entity	Municipality	Overpayment Amount	Pay Amount	Net Overpayment Amount	Net Pay Amount
Regional Income Tax Agency (RITA)	Addyston	\$17098.74	\$0.00	\$17098.74	\$0.00
Akron City	Akron	\$38460.13	\$0.00	\$38460.13	\$0.00
Central Collection Agency (CCA)	Antwerp	\$19653.05	\$0.00	\$19653.05	\$0.00
City of Columbus	Brice	\$0.00	\$20767.64	\$0.00	\$20767.64
Self-Administered					
Administering Entity				Net Overpayment Amount	Net Pay Amount
Blue Ash				\$17088.70	\$0.00
Bluffton				\$17104.77	\$0.00
Bryan				\$0.00	\$31154.54

Buttons: Back | Save & Exit | Next

Netting Out Payments Field Descriptions

Field Name	Description
113	NETTING OUT PAYMENTS – This page displays a summary of the payments for TPA-administered municipalities and self-administered municipalities based on the information entered into the system.
114	ADMINISTERING ENTITY - This column lists the name of the entity administering the tax payment and refunds. If there is an entry in this field but there is no listing in the "Municipality" column, then the city is a "Self Administered" city and is not responsible for administering taxes for any other municipality.

Field Name	Description
115	MUNICIPALITY - This column lists the name of those municipalities whose tax administration is conducted by either one city or agency.
116	<p>NET OVERPAYMENT AMOUNT - This column shows a refund amount, if any, due from the municipality if:</p> <p>(i) the municipality administers taxes for one or more other municipalities OR</p> <p>(ii) another municipality or agency conducts this municipality's tax administration.</p> <p>This column will always be blank if there is a tax due, or if:</p> <p>(i) this municipality does not administer taxes for any other municipality AND</p> <p>(ii) no other municipality or agency conducts this municipality's tax administration.</p> <p>Note that an amount in this column is the "pre-netted" amount (refund before adjustment for taxes due, if any, to other municipalities which, along with this municipality, have their tax administration conducted by either one municipality or agency).</p>
117	<p>NET PAY AMOUNT - This column shows an amount due to that municipality if:</p> <p>(i) the municipality administers taxes for one or more other municipalities OR</p> <p>(ii) another municipality or agency conducts this municipality's tax administration.</p> <p>This column will always be blank if there is no amount due, or if:</p> <p>(i) this municipality does not administer taxes for any other municipality, AND</p> <p>(ii) no other municipality or agency conducts this municipality's tax administration.</p> <p>Note that an amount in this column is the "pre-netted" amount (amount due before adjustment for refunds, if any, from other municipalities which, along with this municipality, have their tax administration conducted by either one municipality or agency).</p>
118	NET OVERPAYMENT AMOUNT – This column lists the net refund, if any, due from the city or agency.
119	NET PAY AMOUNT – This column lists the net amount, if any, due to the city or agency.
<input type="button" value="Next"/>	<p>Moves you to the next page in the return process: if you are not receiving a refund you will be taken back to the <i>NPR Desktop</i>. If no you are to receive a refund, you will be sent to the</p>

Field Name	Description
	<i>Disposition of Overpayments</i> page.
<input type="button" value="Back"/>	Returns to the <i>Calculated Payment Amount</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Netting Out Payments Instructions

All the fields on this page display amounts entered or calculated on previous pages. Review the information on the page to verify its accuracy.

Click to return to previous page to make corrections.

If the information on the page is correct, click . The system moves to the *NPR Desktop*.

Disposition of Overpayments

The *Disposition of Overpayments* page allows you to designate:

How much of an overpayment you want refunded to you

How much of an overpayment you want carried forward to next year's tax liability

This page is only displayed if there is an overpayment (the taxpayer is getting a refund).

Disposition of Overpayments

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

For each overpayment, indicate your disposition preference and click Next to continue.

	Overpayment 	Disposition* 	Refund Amount 	Carryforward Amount 
Franklin	3294.54	<input type="radio"/> Refund <input checked="" type="radio"/> Carryforward <input type="radio"/> Split	<input type="text"/> Minimum Refund: \$3	<input type="text" value="3294.54"/>
Jeffersonville	3297.03	<input type="radio"/> Refund <input type="radio"/> Carryforward <input checked="" type="radio"/> Split	<input type="text" value="3000.00"/> Minimum Refund: \$1	<input type="text" value="297.03"/>
Regional Income Tax Agency (RITA)	3292.06	<input checked="" type="radio"/> Refund <input type="radio"/> Carryforward <input type="radio"/> Split	<input type="text" value="3292.06"/>	<input type="text"/>

Previous Group Next Group

*Some municipalities do not allow splits. In this case, the split option has been disabled.

Disposition of Overpayments Field Descriptions

Field Name	Description
120	DISPOSITION OF OVERPAYMENTS – This page allows you to designate: - how much of the overpayment you want refunded to you and, - how much of the overpayment you want carried forward to next years tax liability.
121	OVERPAYMENT - The calculated amount of the overpayment from the <i>Netting Out Payments</i> page.
122	DISPOSITION - Select how you want to designate the overpayment amount for each municipality. Refund - if you select the “Refund” button, the full amount is considered a refund Carryforward - if you select the “Carryforward” button, the full amount is carried forward to the next tax year Split - if you select the “Split” button you must designate how much of the amount you want as a refund and how much of the amount you want to carry forward.
123	REFUND AMOUNT - This field activates only if you select "Split" as the Disposition. You may enter a refund amount, and the system will calculate the Carryforward Amount (overpayment - refund = Carryforward).
124	CARRYFORWARD AMOUNT – This field activates only if you select "Split" as Disposition. You may enter a Carryforward Amount and the system will calculate the Refund Amount (overpayment - Carryforward = refund).
<input type="button" value="Next"/>	Moves you to the next page in the return process: if Administering Entity is a TPA and you have selected the Carryforward option for refund, you will be taken to the <i>Overpayment Reallocation</i> page. If the TPA is not marked with a Carryforward radio button, you will be taken to the <i>NPR Desktop</i> .
<input type="button" value="Back"/>	Returns to the <i>Netting Out Payments</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Disposition of Overpayments Instructions

The Overpayment field displays the overpayment amount for the displayed municipality.

Select the Disposition (radio button) of the overpayment for each municipality listed:

Refund – the full amount is considered a refund.

For each overpayment, indicate your disposition preference and click Next to continue.

Overpayment	Disposition*	Refund Amount	Carryforward Amount
Blue Ash	268.32	<input checked="" type="radio"/> Refund <input type="radio"/> Carryforward <input type="radio"/> Split	<input type="text" value="268.32"/> <input type="text"/>
Previous Group Next Group		MINIMUM REFUND: \$2	

Carryforward – the full amount is carried forward to the next tax year.

Overpayment	Disposition*	Refund Amount	Carryforward Amount
Blue Ash	268.32	<input type="radio"/> Refund <input checked="" type="radio"/> Carryforward <input type="radio"/> Split	<input type="text"/> <input type="text" value="268.32"/>
Previous Group Next Group		MINIMUM REFUND: \$2	

Split – you must designate how much of the amount you want as a refund and how much or the amount you want to carry forward.

Overpayment	Disposition*	Refund Amount	Carryforward Amount
Blue Ash	268.32	<input type="radio"/> Refund <input type="radio"/> Carryforward <input checked="" type="radio"/> Split	<input type="text" value="200"/> <input type="text" value="68.32"/>
Previous Group Next Group		MINIMUM REFUND: \$2	

If you select “Split” enter the Refund and Carryforward amounts in the fields.

If the description is split, the option is disabled if the municipality does not allow a refund to be split per their municipality profile.

When all the overpayment designations have been made, click . The system moves you to the next page in the return process: if Administering Entity is a TPA and you have selected the Carryforward option for refund, you will be taken to the *Overpayment Reallocation* page. If the TPA is not marked with a Carryforward radio button, you will be taken to the *NPR Desktop*.

Overpayment Reallocation

The *Overpayment Reallocation* page allows you to allocate the overpayment (Carryforward amount) to one or more municipalities within your TPA group. The system has calculated that you have overpaid one or more TPAs. On the previous page, you indicated you wanted to carry forward all or some of the overpayment.

Overpayment Reallocation

Company Name: Acme, Inc.
FEIN: 12 - 1212121
Taxable Year: 2006

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Based on the data you have entered, the system has calculated that you have overpaid one or more TPAs, and that you have indicated that you would like this amount carried forward. This screen allows you to allocate that carry forward amount to one or more municipalities in that TPA group.

Third Party Administrator:	Regional Income Tax Agency (RITA)-TPA	Carryforward Amount
		68.25

Municipality:

Sandusky	<input type="text"/>
Bexley	<input type="text"/>
Sunbury	<input type="text"/>

Overpayment Reallocation Field Descriptions

Field Name	Description
125	OVERPAYMENT REALLOCATION - Based on the information provided on previous pages, the system has calculated that you overpaid one or more TPAs. On the previous page, you indicated you wanted to carry forward all or some of the overpayment. This page allows you to allocate the overpayment (Carryforward amount) to one or more municipalities within the TPA group.
<input type="button" value="Next"/>	Returns you to the <i>NPR Desktop</i> .

Field Name	Description
<input type="button" value="Back"/>	Returns to the <i>Disposition of Overpayments</i> page.
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Overpayment Reallocation Instructions

Enter the amount of this tax year's overpayment you want to carry forward to next tax year for each of the municipalities listed.

When all the overpayment Carryforward designations have been made, click

. The system moves to the *Disposition of Overpayments* page.

Supporting Data

Supporting Data Summary

After completion of NPR data collection, some municipalities require additional supporting data. This summary page acts as a menu where you will access general data support pages for all municipalities in general and specific municipalities to provide required additional information.

Supporting Data Summary

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Instructions:
 Click on any of the hyperlinks provided in the Status Column below to access any of the supporting data pages

Supporting Data for All Municipalities 127 **Status** 129
 Supporting data [Incomplete](#)

Municipality-specific Supporting Data 128 **Status**
 Franklin [Incomplete](#)
 Jeffersonville [Complete](#)
 Upper Arlington [Incomplete](#)
 Previous Group Next Group

Save & Exit NPR Desktop

If you need assistance, please view our [Help](#).

Survey Questions Field Descriptions

Field Name	Description
126	SUPPORTING DATA SUMMARY – This page displays at the end of each filing session. Answering these questions helps the OBG improve future filing processes.
127	SUPPORTING DATA FOR ALL MUNICIPALITIES – Additional required information for all municipalities.
128	MUNICIPALITY-SPECIFIC SUPPORTING DATA – Additional required information for each specific municipality.
129	STATUS – Two statuses will display: Complete – No additional information is required for specific link. Incomplete – Additional information is required for specific link. Once an “Incomplete” designated municipality’s questions have been completed, the status will automatically switch to “Complete”.
Save & Exit	Returns to the <i>Filing Progress</i> page.
NPR Desktop	Returns you to the <i>NPR Desktop</i> .

Supporting Data Instructions

Click the links for each municipality with an [Incomplete](#) status and provide the required data.

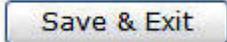
When all information requesting links read [Complete](#), click . The application returns you to the *NPR Desktop*.

Supporting Data Survey - General

The *Supporting Data* survey (general) page displays at the end of your filing session. Answering these questions helps the OBG improve the filing process in the future.

Survey Questions Field Descriptions

Field Name	Description
130	SUPPORTING DATA – This general supporting data summary page displays at the end of a filing session if additional information is required. Answering these questions helps the OBG improve future filing processes.
	Moves you to the next page in the return process: if additional municipalities require information, you will be moved to the following <i>Survey Questions for (Municipality Name)</i> page. If

Field Name	Description
	no additional municipalities exist, you will be taken to the <i>Supporting Data Summary page</i> .
	Returns you to the following page in the return process: if multiple municipalities require information, you will be moved back through the municipality-specific screens and eventually returning to the <i>Supporting Data Summary page</i> .
	Returns to the <i>Filing Progress page</i> .

Survey Questions Instructions

If you paid a preparer to assist in the preparation of this return select “Yes” otherwise choose “No.”

If the OBG may contact the preparer select “Yes” otherwise choose “No.”

If the OBG may contact the preparer, enter their contact information (name, address, city, state, zip, phone, and email address).

When all the information has been entered and is correct, click . The application moves you to the next page in the return process: if additional municipalities require information, you will be moved to the following *Survey Questions for (Municipality Name)* page. If no additional municipalities exist, you will be taken to the *Supporting Data Summary page*.

Supporting Data – Municipality Specific

The *Supporting Data for (Municipality Name)* survey page may display for each municipality you filed with during a session, if additional information is required. Municipality name will appear in the header of the screen for each municipality's *Supporting Data* survey page. Answering these questions helps the OBG improve the filing process in the future.

Supporting Data for (Municipality Name)

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Enter values in all fields and click Next to continue.

Did you file a Bexley return last year? Yes No

Do you expect to file a Bexley return next year? Yes No

Explain if you answered "No" to the previous question:

Is this an amended return? Yes No

Reason for amendment:

Did the business move? Yes No

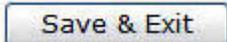
Date moved into muni:

Date moved out of muni:

131
132
133
134
135

Survey Questions Field Descriptions

Field Name	Description
131	SURVEY QUESTIONS - This page displays for each municipality you filed with during a session, if additional information is required. Answering these questions helps the OBG improve the filing process in the future.
132	REASON FOR AMENDMENT – If this is an amended return, it is required that a reason must be typed in this field.
133	DID THE BUSINESS MOVE?- If the business for which you are filing moved select, "Yes;" otherwise choose "No."
134	DATE MOVED INTO MUNI - If the business for which you are filing moved into this municipality, enter the date the move occurred. Use the format "mmddyyy;" for example, "04172005" for April 17, 2005.
135	DATE MOVED OUT OF MUNI - If the business for which you are filing moved out of this municipality, enter the date the

Field Name	Description
	move occurred. Use the format "mmddyy;" for example, "04172005" for April 17, 2005.
	Moves you to the next page in the return process: if one or more municipalities exit, you will be taken to the next <i>Supporting Data for (Municipality Name)</i> page. If no additional municipalities exist, you will be taken to the <i>Supporting Data Summary</i> page.
	Moves you to the previous page in the return process: if current municipality is first to be displayed, you will be taken to the next <i>Supporting Data Summary</i> page. If multiple municipalities exist and municipality is not the first to be displayed, you will be taken to the previous <i>Supporting Data for (Municipality Name)</i> page until you reach the <i>Supporting Data Summary</i> page.
	Returns to the <i>Filing Progress</i> page.

Survey Questions Instructions

If you filed a return with this municipality last year select "Yes" otherwise choose "No."

If you expect to file a return with this municipality next year select "Yes" otherwise choose "No."

If you answered "No" to the above question, enter an explanation as to why you do not expect to file a return with this municipality next year.

If this is an amended return select "Yes" otherwise choose "No."

If you answered "Yes" to the above question, enter an explanation as to why this is an amended return.

If the business moved, select "Yes" otherwise choose "No."

If the business moved, enter the date the business moved into the municipality. Use the format "mmddyy," for example, "04172005" for April 17, 2005.

If the business moved, enter the date the business moved out of the municipality. Use the format "mmddyy," for example, "04172005" for April 17, 2005.

When all the information has been entered and is correct, click . The application moves you to the next page in the return process: if one or more municipalities exit, you will be taken to the next *Supporting Data for (Municipality Name)* page. If no additional municipalities exist, you will be taken to the *Supporting Data Summary* page.

Payroll Reconciliation

Payroll Reconciliation Summary

After completion of NPR data collection, some municipalities require additional Payroll Reconciliation data. This summary page acts as a menu where you will access general data support pages for all municipalities in general and specific municipalities to provide required additional information.

Payroll Reconciliation follows the same filing pattern for overall vs. municipality-specific structure used in the Supporting Data section above; however, it is subject to a Calendar Year filing or Fiscal Year filing status.

Payroll Reconciliation Summary

Company Name: Acme, Inc.
FEIN: 12 - 1212123
Taxable Year: 2006

Instructions:
 Click on any of the hyperlinks provided in the Status Column below to access any of the supporting data pages — 136

Payroll Reconciliation for All Municipalities — 137

Payroll Reconciliation

Municipality-specific Payroll Reconciliation — 139

Franklin
 Jeffersonville
 Upper Arlington
 Previous Group Next Group

Status — 138

[Incomplete](#)

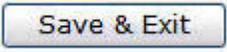
Status
[Incomplete](#)
[Incomplete](#)
[Incomplete](#)

Save & Exit NPR Desktop

If you need assistance, please visit our [Help](#).

Payroll Reconciliation Field Descriptions

Field Name	Description
136	PAYROLL RECONCILIATION SUMMARY – This page displays at the end of this filing session. Answering these questions helps the OBG improve future filing processes.
137	PAYROLL RECONCILIATION FOR ALL MUNICIPALITIES - Additional required information for all municipalities.
138	MUNICIPALITY-SPECIFIC PAYROLL RECONCILLIATION - Additional required information for each specific municipality.
139	STATUS - Two statuses will display: Complete – No additional information is required for specific link. Incomplete – Additional information is required for specific link. Once an “Incomplete” designated municipality’s questions have been completed, the status will automatically switch to “Complete”.

Field Name	Description
	Returns to the <i>NPR Desktop</i> .
	Returns to the <i>Filing Progress</i> page.

Payroll Reconciliation Instructions

Click the links for each municipality with an [Incomplete](#) status and provide the required data.

When all information requesting links read [Complete](#), click . The application returns you to the *NPR Desktop*.

Payroll Reconciliation (Calendar Year Tax Payers)

The *Payroll Reconciliation* page reconciles the payroll amounts entered on the *Apportionment* page with the Total Medicare Wages shown on IRS form W-3 for the calendar year.

Payroll Reconciliation

Company Name: Acme, Inc.
SSN: 234-34-3423
Taxable Year: 2006

Enter value in all fields and click *Next* to continue.
 You will only be required to enter explanation for Additions or Subtractions when value for either is greater than zero.

Reconciliation of (i) payroll set forth in the denominator of the payroll apportionment factor with (ii) total Medicare wages shown on IRS form W-3.

- Payroll set forth in the denominator of the payroll apportionment factor: \$ 0.00
- Additions to that city for withholding tax purposes. Be sure to include compensation, if any, not included in the payroll factor above. See ORC 718.02(A)(2) (Please explain in the space below): \$
- Subtractions (Please explain in the space below): \$
- Total Medicare wages set forth on the IRS form W-3 for calendar year 2006: \$

140

141

142

143

144

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146

Payroll Reconciliation Field Descriptions

Field Name	Description
140	PAYROLL RECONCILIATION – This page reconciles the payroll amounts entered on the apportionment page with the Total Medicare Wages shown on IRS form W-3.
141	PAYROLL SET FORTH IN THE DENOMINATOR OF THE PAYROLL APPORTIONMENT FACTOR - Inserted from the Compensation Apportionment factor entered on previous screens. Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).
142	ADDITIONS - Use the "Additions" field and/or the

Field Name	Description
	<p>"Subtractions" field to complete the reconciliation. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p> <p>Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).</p>
143	<p>ADDITIONS (PLEASE EXPLAIN IN THE SPACE BELOW): Provide detailed explanations to support the amounts you entered in the "Additions" field and/or the "Subtractions" field.</p>
144	<p>SUBTRACTIONS - Use the "Additions" field and/or the "Subtractions" field to complete the reconciliation. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p>
145	<p>SUBTRACTIONS (PLEASE EXPLAIN IN THE SPACE BELOW): - Please provide detailed explanations to support the amounts, if any, you entered in the "Additions" field and/or the "Subtractions" field.</p>
146	<p>TOTAL MEDICARE WAGES SET FORTH ON THE IRS FROM W-3 FOR CALENDAR YEAR 2005: - Enter the Total Medicare Wages you reported on IRS form W-3 for the calendar year. Enter wage dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts. This number must equal the sum of (the first number shown on this page) + (additions, if any, you entered on this page) - (subtractions, if any, you entered on this page).</p>
<input type="button" value="Next"/>	<p>Moves you to the next page in the return process: if additional municipalities require information, you will be moved to the <i>Payroll Reconciliation for (Municipality Name)</i> page. If no additional municipalities exist, you will be taken to the <i>Payroll Reconciliation Summary page</i>.</p>
<input type="button" value="Back"/>	<p>Returns you to the following page in the return process: if multiple municipalities require information, you will be moved back through the municipality-specific screens and eventually returning to the <i>Payroll Reconciliation Summary page</i>.</p>
<input type="button" value="Save & Exit"/>	<p>Returns to the <i>Filing Progress</i> page.</p>

Payroll Reconciliation Instructions

The application inserts the amount calculated on the *Compensation Apportionment* page.

Enter the “Additions” amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered an “Additions” amount you must provide detailed explanations to support the amount entered.

Enter the “Subtractions” amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered a “Subtractions” amount you must provide detailed explanations to support the amount entered.

Enter the Total Medicare Wages you reported on IRS form W-3 for the calendar year. Enter dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

When all the information has been entered and is correct, click . The system moves you to the next page in the return process: if additional municipalities require information, you will be moved to the *Payroll Reconciliation for (Municipality Name)* page. If no additional municipalities exist, you will be taken to the *Payroll Reconciliation Summary* page.

Payroll Reconciliation (Calendar Year Tax Payers - Muni)

The *Payroll Reconciliation* page reconciles the payroll amounts entered on the *Apportionment* page with the municipality for withholding tax purposes for the calendar year.

Payroll Reconciliation for (Municipality Name)

Company Name: Acme, Inc.
SSN: 234-34-3452
Taxable Year: 2006

Enter value in all fields and click Next to continue.
 You will only be required to enter an explanation for Additions or Subtractions when the value for either is greater than zero.

Reconciliation of (i) payroll set forth in the numerator of the payroll apportionment factor for Akron with (ii) payroll reported to that city.

- Payroll set forth in the numerator of the payroll apportionment factor for Akron : \$0.00
- Additions to that city for withholding tax purposes. Be sure to include compensation, if any, not included in the payroll factor above. See ORC 718.02(A)(2) (Please explain in the space below): \$ 0.00
- Subtractions (Please explain in the space below): \$ 0.00
- Total payroll set forth in the withholding tax forms which the taxpayer filed with Akron for calendar year 2006: \$ 0.00

Payroll Reconciliation Field Descriptions

Field Name	Description
147	PAYROLL RECONCILIATION – This page reconciles the payroll amounts entered on the apportionment page with the wages you reported to the municipality for withholding tax purposes.
148	PAYROLL SET FORTH IN THE NUMERATOR OF THE PAYROLL APPORTIONMENT FACTOR – The systems inserts this number from the Compensation Apportionment factor entered on an earlier screen.

Field Name	Description
149	ADDITIONS - Use the "Additions" field and/or the "Subtractions" field to complete the reconciliation. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts. Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).
150	ADDITIONS (PLEASE EXPLAIN IN THE SPACE BELOW): Provide detailed explanations to support the amounts you entered in the "Additions" field above.
151	SUBTRACTIONS - Use the "Additions" field and/or the "Subtractions" field to complete the reconciliation. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.
152	SUBTRACTIONS (PLEASE EXPLAIN IN THE SPACE BELOW): - Provide detailed explanations to support the amounts you entered in the "Subtractions" field above.
153	TOTAL PAYROLL SET FORTH IN WITHHOLDING TAX FORMS WHICH THE TAXPAYER FILED WITH - Enter the amount you reported to the municipality for withholding tax purposes for the calendar year. Enter wage dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts. This number must equal the sum of (the first number shown on this page) + (additions, if any, you entered on this page) - (subtractions, if any, you entered on this page).
Next	Moves you to the next page in the return process: if additional municipalities require information, you will be moved to the following <i>Payroll Reconciliation for (Municipality Name)</i> page. If no additional municipalities exist, you will be taken to the <i>Payroll Reconciliation Summary page</i> .
Back	Returns you to the following page in the return process: if multiple municipalities require information, you will be moved back through the municipality-specific screens and eventually returning to the <i>Payroll Reconciliation Summary page</i> .
Save & Exit	Returns to the <i>Filing Progress</i> page.

Payroll Reconciliation Instructions

The application inserts the amount calculated on the Compensation Apportionment page.

Enter the “Additions” amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered an “Additions” amount you must provide detailed explanations to support the amount entered.

Enter the “Subtractions” amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered a “Subtractions” amount you must provide detailed explanations to support the amount entered.

Enter the amount you reported to the municipality for withholding tax purposes for the calendar year. Enter dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

When all the information has been entered and is correct, click . The system moves you to the next page in the return process: if additional municipalities require information, you will be moved to the following *Payroll Reconciliation for (Municipality Name)* page. If no additional municipalities exist, you will be taken to the *Payroll Reconciliation Summary page*.

Payroll Reconciliation (Fiscal Year Tax Payers)

The *Payroll Reconciliation* page reconciles the payroll amounts entered on the *Apportionment* page with the Total Medicare Wages shown on IRS form W-3 for the calendar year in which falls the first day of your fiscal year.

Payroll Reconciliation

Company Name:	Acme, Inc.
FEIN:	12 - 1212123
Taxable Year:	2006

Enter value in all fields and click Next to continue.
You will only be required to enter explanation for Additions or Subtractions when value for either is greater than zero.

Reconciliation of (i) payroll set forth in the denominator of the payroll apportionment factor with (ii) total Medicare wages shown on IRS form W-3 for the calendar year in which falls the first day of the taxpayer's taxable year.

- Payroll set forth in the denominator of the payroll apportionment factor: \$0.00
- Add: payroll (for purposes of computing a payroll apportionment factor denominator) for the period beginning January 1, 2005 and ending on January 4, 2005: \$
- Subtract: payroll (for purposes of computing a payroll apportionment factor denominator) for the period beginning January 1, 2006 and ending on December 31, 2005: \$
- Payroll (for the purposes of the denominator of a payroll apportionment factor) for calendar year 2005 : The sum of the amount on line 1 plus the amount on line 2 minus the amount on line 3: \$0.00
- Additions to that city for withholding tax purposes. Be sure to include compensation, if any, not included in the payroll factor above. See ORC 718.02(A)(2) (Please explain in the space below): \$

- Subtractions (Please explain in the space below): \$

- Total Medicare wages set forth on the IRS form W-3 for calendar year 2006: \$

Payroll Reconciliation Field Descriptions

Field Name	Description
154	PAYROLL RECONCILIATION – Use this page to reconcile the payroll amounts entered on the apportionment page with the Total Medicare Wages shown on IRS form W-3 for the calendar year in which falls the first day of your fiscal year.
155	PAYROLL SET FORTH IN THE DENOMINATOR OF THE PAYROLL APPORTIONMENT FACTOR – The system inserts this number from the Compensation Apportionment factor entered earlier in this process.
156	<p>ADD PAYROLL - You must enter an amount here and in the "subtract" field immediately below in order to derive payroll for the calendar year in which falls the 1st day of your fiscal year. These numbers will convert your payroll from fiscal year to calendar year. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p> <p>Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).</p>
157	<p>SUBTRACT PAYROLL - You must enter an amount here and in the "add" field immediately above in order to derive payroll for the calendar year in which falls the 1st day of your fiscal year. These numbers will convert your payroll from fiscal year to calendar year. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p> <p>Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).</p>
158	PAYROLL FOR CALENDAR YEAR 2005 - This amount should be what you would report in the denominator of the compensation apportionment factor if your reporting period were a calendar year instead of a fiscal year. This number is (the first number shown on this page) + (the "add" number you entered on this page) - (the "subtract" number you entered on this page).
159	ADDITIONS - Use the "Additions" field and/or the "Subtractions" field to complete the reconciliation. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts. Note that Ohio

Field Name	Description
	Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).
160	ADDITIONS (PLEASE EXPLAIN IN THE SPACE BELOW): Provide detailed explanations to support the amounts you entered in the "Additions" field above.
161	SUBTRACTIONS - Use the "Additions" field and/or the "Subtractions" field to complete the reconciliation. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.
162	SUBTRACTIONS (PLEASE EXPLAIN IN THE SPACE BELOW): - Provide detailed explanations to support the amounts you entered in the "Subtractions" field above.
163	TOTAL MEDICARE WAGES SET FORTH ON THE IRS FORM W-3 FOR CALENDAR YR. 2005 - Enter the Total Medicare Wages you reported on IRS form W-3 for the calendar year in which falls the 1st day of the fiscal year. Enter wage dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts. This number must equal the sum of (the first number shown on this page) + (additions, if any, you entered on this page) - (subtractions, if any, you entered on this page).
<input type="button" value="Next"/>	Moves you to the next page in the return process: if additional municipalities require information, you will be moved to the <i>Payroll Reconciliation for (Municipality Name)</i> page. If no additional municipalities exist, you will be taken to the <i>Payroll Reconciliation Summary page</i> .
<input type="button" value="Back"/>	Returns you to the following page in the return process: if multiple municipalities require information, you will be moved back through the municipality-specific screens and eventually returning to the <i>Payroll Reconciliation Summary page</i> .
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Payroll Reconciliation Instructions

The application inserts the amount calculated on the *Compensation Apportionment* page.

Enter (add) the payroll amount for the period specified by the dates shown. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.

Enter (subtract) the payroll amount for the period specified by the dates shown. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.

The application inserts the amount that you would report in the denominator of the compensation apportionment factor if your reporting period were a calendar year instead of a fiscal year (the first number shown on this page) + (the "add" number you entered on this page) - (the "subtract" number you entered on this page).

Enter the "Additions" amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered an "Additions" amount you must provide detailed explanations to support the amount entered.

Enter the "Subtractions" amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered a "Subtractions" amount you must provide detailed explanations to support the amount entered.

Enter the Total Medicare Wages you reported on IRS form W-3 for the calendar year in which falls the first day of the fiscal year. Enter dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

When all the information has been entered and is correct, click . The system moves you to the next page in the return process: if additional municipalities require information, you will be moved to the *Payroll Reconciliation for (Municipality Name)* page. If no additional municipalities exist, you will be taken to the *Payroll Reconciliation Summary* page.

Payroll Reconciliation (Fiscal Year Tax Payers - Muni)

The *Payroll Reconciliation* page reconciles the payroll amounts entered on the *Apportionment* page with the wages you reported to the municipality for withholding tax purposes for the calendar year in which falls the first day of your fiscal year.

Payroll Reconciliation for (Municipality Name)

Company Name:	Acme, Inc.
FEIN:	12 - 1212123
Taxable Year:	2006

Enter value in all fields and click Next to continue.
You will only be required to enter explanation for Additions or Subtractions when value for either is greater than zero.

Reconciliation of (i) payroll set forth in the numerator of the payroll apportionment factor for Akron with (ii) total payroll reported to that city for payroll tax purposes for the calendar year in which falls the first day of the taxpayer's taxable year.

- Payroll set forth in the numerator of the payroll apportionment factor for Akron: \$0.00
- Add: payroll (for purposes of computing a payroll apportionment factor denominator) for the period beginning January 1, 2005 and ending on January 4, 2005: \$
- Subtract: payroll (for purposes of computing a payroll apportionment factor denominator) for the period beginning January 1, 2006 and ending on December 31, 2005: \$
- Payroll (for the purposes of the denominator of a payroll apportionment factor) for calendar year 2005 : The sum of the amount on line 1 plus the amount on line 2 minus the amount on line 3: 0.00
- Additions to that city for withholding tax purposes. Be sure to include compensation, if any, not included in the payroll factor above. See ORC 718.02(A)(2) (Please explain in the space below): \$
-
- Subtractions (Please explain in the space below): \$
-
- Total payroll set forth in the withholding tax forms which the taxpayer filed with Akron for calendar year 2006: \$

Back Save & Exit Next

Payroll Reconciliation Field Descriptions

Field Name	Description
164	<p>PAYROLL RECONCILIATION – Use this page to reconcile the payroll amounts entered on the apportionment page with the wages you reported to the municipality for withholding tax purposes for the calendar year in which falls the 1st day of the fiscal year.</p>
165	<p>PAYROLL SET FORTH IN THE NUMERATOR OF THE PAYROLL APPORTIONMENT FACTOR –The system inserts this from the Compensation Apportionment factor entered earlier in this process.</p> <p>Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).</p>
166	<p>ADD PAYROLL FOR THE PERIOD BEGINNING ON JANUARY 1,2005 AND ENDING ON MARCH 1, 2005 - You must enter an amount here and in the "subtract" field immediately below in order to derive the numerator of the compensation apportionment factor for the calendar year in which falls the 1st day of your fiscal year. These numbers will convert your payroll from fiscal year to calendar year. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p> <p>Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).</p>
167	<p>SUBTRACT PAYROLL FOR THE PERIOD BEGINNING ON JANUARY 1, 2005 AND ENDING ON MARCH 1, 2005 - You must enter an amount here and in the "additions" field immediately above in order to derive the numerator of the compensation apportionment factor for the calendar year in which falls the 1st day of your fiscal year. These numbers will convert your payroll from fiscal year to calendar year. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p>
168	<p>PAYROLL FOR CALENDER YEAR 2005 - This amount should be what you would report in the numerator of the compensation apportionment factor if your reporting period were a calendar year instead of a fiscal year. This number is (the first number shown on this page) + (the "add" number you entered on this page) - (the "subtract" number you entered on this page).</p>

Field Name	Description
169	<p>ADDITIONS - You must enter an amount here and in the "subtractions" field immediately below in order to derive the payroll you reported to the municipality for payroll withholding tax purposes for the calendar year in which falls the 1st day of your fiscal year. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p> <p>Note that Ohio Revised Code section 718.02(A)(2) states in part that this factor is computed by "excluding compensation that is not taxable by the municipal corporation under section 718.011 of the Revised Code." For additional information, contact the municipal tax administrator(s).</p>
170	<p>ADDITIONS (PLEASE EXPLAIN IN THE SPACE BELOW): Provide detailed explanations to support the amounts you entered in the "Additions" field above.</p>
171	<p>SUBTRACTIONS - You must enter an amount here and in the "additions" field immediately above in order to derive the payroll you reported to the municipality for payroll withholding tax purposes for the calendar year in which falls the 1st day of your fiscal year. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.</p>
172	<p>SUBTRACTIONS (PLEASE EXPLAIN IN THE SPACE BELOW): - Provide detailed explanations to support the amounts you entered in the "Subtractions" field above.</p>
173	<p>TOTAL PAYROLL SET FORTH IN WITHHOLDING TAX FORMS WHICH THE TAXPAYER FILED WITH - Enter the amount you reported to the municipality for withholding tax purposes for the calendar year in which falls the 1st day of the fiscal year. Enter wage dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts. This number must equal the sum of (the "Payroll" number shown immediately above the "Additions" field) + ("Additions," if any, you entered on this page) - ("Subtractions," if any, you entered on this page).</p>
<input type="button" value="Next"/>	<p>Moves you to the next page in the return process: if additional municipalities require information, you will be moved to the following <i>Payroll Reconciliation for (Municipality Name)</i> page. If no additional municipalities exist, you will be taken to the <i>Payroll Reconciliation Summary page</i>.</p>
<input type="button" value="Back"/>	<p>Returns you to the following page in the return process: if multiple municipalities require information, you will be moved back through the municipality-specific screens and eventually returning to the <i>Payroll Reconciliation Summary page</i>.</p>

Field Name	Description
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Payroll Reconciliation Instructions

The application inserts the amount calculated on the *Compensation Apportionment* page for this municipality.

Enter (add) the payroll amount for the period beginning January 1, 2005 and ending March 1, 2005. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.

Enter (subtract) the payroll amount for the period beginning January 1, 2006 and February 28, 2006. Enter payroll dollars as whole dollars or dollars and cents (i.e. 89.53). The system will not accept negative amounts.

The application inserts the amount that you would report in the denominator of the compensation apportionment factor if your reporting period were a calendar year instead of a fiscal year (the first number shown on this page) + (the "add" number you entered on this page) - (the "subtract" number you entered on this page).

Enter the "Additions" amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered an "Additions" amount you must provide detailed explanations to support the amount entered.

Enter the "Subtractions" amount in the field provided. Enter payroll dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

If you entered a "Subtractions" amount you must provide detailed explanations to support the amount entered.

Enter the amount you reported to this municipality for withholding tax purposes for the calendar year in which falls the first day of the fiscal year. Enter dollars as whole dollars or dollars and cents (89.53). The system will not accept negative amounts.

When all the information has been entered and is correct, click . The system moves you to the next page in the return process: if additional municipalities require information, you will be moved to the following *Payroll Reconciliation for (Municipality Name)* page. If no additional municipalities exist, you will be taken to the *Payroll Reconciliation Summary* page.

Amendment Changes and Reasons

Summary of Changes

The *Summary of Changes* page will only be presented when:

- a return for the taxable year, defined in the current session, has been filed previously by the same taxpayer; and
- if the system identifies a value, in the former return, that is different than the value in the previous return; or
- if a return filed with a TPA has had one or more municipalities added to the original return.

Summary of Changes

Company Name: Acme, Inc.
SSN: 123-23-1234
Taxable Year: 2006

- Changes that impact the common portion of the set of tax returns will automatically generate amended returns for each municipality that is part of the set.
- Changes that impact municipality-specific information will only generate amended returns for the municipalities affected.

Common Elements

Field	Old Value	New Value
Entity Type	C Corp (other than REIT/RIC/REMIC)	Estate and Trust
Charitable Contribution Add-back	Added Entry	1.00
Section 179 Add-back	Added Entry	1.0000

Municipality Specific Elements

Cleveland

Field	Old Value	New Value
Payments reported through OBG	0.00	2000.00
Amount Owed to this Municipality	1877.10	-122.89

Columbus

Field	Old Value	New Value
Amount Owed to this Municipality	1879.2000	1879.2100

Summary of Changes Field Descriptions

Field Name	Description
174	This screen will be presented when a return for the taxable year, defined in the current session, has been filed previously by the same taxpayer; and if the system identifies a value, in the former return, that is different than the value in the previous return; or if a return filed with a TPA has had one or more municipalities added to the original return.
175	COMMON ELEMENTS – If you are filing with more than one municipality, “common elements” are those data elements that are passed to all municipalities, for example, “Federal Starting Point Income”.
176	MUNICIPALITY SPECIFIC ELEMENTS – If you are filing with more than one municipality, “municipality specific elements” are those data elements that are passed ONLY to a specific municipality.
<input type="button" value="Next"/>	Moves you to the <i>Amendment Reasons</i> page.
<input type="button" value="Back"/>	Returns to the <i>NPR Desktop</i> .
<input type="button" value="Save & Exit"/>	Returns to the <i>Filing Progress</i> page.

Amendment Reasons

The *Amendment Reasons* page displays when the system identifies an amended return, the user must provide reasons for each administering entity for which an amended return is filed.

Amendment Reasons Field Descriptions

Field Name	Description
177	This page displays when the system identifies an amended return, the user must provide reasons for each administering entity for which an amended return is filed.
	Moves you to the <i>NPR Desktop</i> .
	Returns you to the <i>Summary of Changes</i> page.
	Returns to the <i>Filing Progress</i> page.

Amendment Reasons Instructions

Provide the reason for the amended return for each Administering Entity.

When all the information has been entered, click . The system moves you to the *NPR Desktop*.

Review Reports

Report Summary

The *Report Summary* page acts as a menu from which you may access any of the Review Report screens.

Report Summary

Company Name:	Acme, Inc.
FEIN:	12 - 1212123
Taxable Year:	2006

Instructions:
Final Reports for all administering entities (municipality or TPA) filed within the current session are listed below. Review these for accuracy by the Municipality or TPA then press Return to NPR Desktop to make edits or press Accept Data to return to the Progress Page where you can b

Municipality/TPA
[Franklin](#)
[Jeffersonville](#)
[Regional Income Tax Agency \(RITA\)](#)
 Previous Group Next Group

178

If you need assistance, please view our [Help](#).

Report Summary Field Descriptions

Field Name	Description
178	The <i>Report Summary</i> page acts as a menu from which you may access any of the Review Report screens.
<input type="button" value="Return to NPR Desktop"/>	Returns you to the <i>NPR Desktop</i> .
<input type="button" value="Accept Data"/>	Accepts all reports listed as they are viewed and returns you to the <i>Filing Progress</i> page.

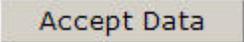
Report Summary Instructions

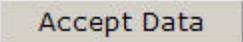
Click on the highlighted municipality to review its corresponding report for accuracy.

If changes are needed in the report, you can click the

button, return to the appropriate subsection to edit the report.

NOTE: When revisiting a subsection to make edits, by clicking the  button, the system assumes you are going to make a change. Data kept in later-subsections will NOT auto-calculate. All work made in subsections after the subsection you are editing will be lost and need to be reentered.

If the reports are correct, clicking the  button will accept all reports listed on the *Report Summary* page, change their status to “Ready to File” and return you to the *Filing Progress* page.

NOTE: As a courtesy, once you have clicked the  button, accepting the NPR reports listed on the Report Summary screen, you are returned to the Filing Progress page. Your NPR report will then be placed in “Ready to File” status. In addition, you will see an Estimated Payments for Municipality report sitting in the “In Progress” field.

The system automatically collects the information you provided and builds a shell for your Estimated Payments for Municipality form for you.

Review Report

The *Review Report* page displays the details of your Net Profit Return. You may not enter or edit information on this page.

Review Report

Company Name:	Acme, Inc.	
FEIN:	12 - 1212123	
Taxable Year:	2006	
Net Profits Return for Franklin		
Entity type	C Corp (other than REIT/RIC/REMIC)	
Tax Period Beginning	1/1/2006	
Tax Period Ending	12/31/2006	
Amended Return	N	
Amendment Reason		
Date Report Filed		
OBG Confirmation Number	5681277	
Municipalities on this report	Muni ID	Muni Account Number
Franklin	11174	12-12-1234567
Net Carryforward Amount	\$0.00	
Net Refund Amount	\$0.00	
Net Amount Owed	\$10.56	
Payment sent to bank	\$10.46	
Pay Type	ACH	
Unique Transaction ID	5681277	
Transaction Date		
Reporter Name	Mike Jones	
Reporter Phone	123-654-5893	
Email	AcmeInt330@yahoo.com	
Preparer First Name		
Preparer Last Name		

Review Report Field Descriptions

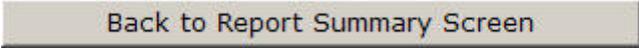
Field Name	Description
<input type="button" value="Back to Report Summary Screen"/>	Returns you to the <i>Report Summary</i> page.
<input type="button" value="Back"/>	Moves you to the next page in the return process: if additional municipality reports exist you will be returned to the previous municipality/TPA (order is A-Z) eventually returning to the <i>Report Summary</i> page. If

Field Name	Description
	no additional municipalities exist, you will be returned to the <i>Report Summary</i> page.
	Moves you to the next municipality/TPA (order is A-Z), unless current municipality/TPA is only/last in which case you will be returned to the <i>Report Summary</i> page.

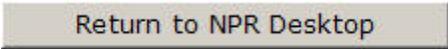
Review Report Instructions

Review the report to verify the accuracy of the information.

If changes are needed in the report, you can click the



, click the

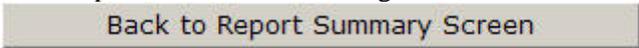


button, and return to the appropriate

subsection to edit the report.

NOTE: When revisiting a subsection to make edits, by clicking the  button, the system assumes you are going to make a change. Data kept in later-subsections will NOT auto-calculate. All work made in subsections after the subsection you are editing will be lost and need to be reentered.

If the reports are correct, clicking the



button, then the



button. This will accept all reports listed on the *Report*

Summary page, change their status to “Ready to File” and return you to the *Filing Progress* page.

Exit Municipal Taxes

The *Exit Municipal Taxes* page allows you to select which returns, payments and extension requests you want to file during this session. Those items you do not choose to file during this session are saved and will be “Ready to File” during a future session (they can be viewed via the progress page).

Exit Municipal Taxes

Company Name: Acme, Inc.
SSN: 234-23-2345

- For each report shown below, click Yes to file it with the taxing entity. If you choose to file a report, the report will be sent to the agency and it can no longer be edited or deleted on OBG. To make changes after filing, you will need to file an amended report or follow other instructions from the agency.
- Report(s) you do not file at this time will be saved and will still be ready to file at a future time.
- You will have an option to print all returns and other needed hard copy documents on subsequent screens.
- Banking information to pay any amount due will be requested upon completion of all OBG filing activity.

I have examined the information herein provided electronically in connection with the use of Ohio Business Gateway to file the taxpayer's municipal income tax return. To the best of my knowledge and belief the information provided is true, correct and sufficient for the electronic transmission of a complete municipal income tax return. I warrant that I have the authority to submit electronically this municipal income tax return, and I acknowledge that by indicating "Yes", I am making and transmitting, along with the municipal income tax return, an electronic signature having the same legal impact and implications as would my handwritten signature.

File Report/Payment?	Period	Type	Created
<input type="radio"/> Yes <input type="radio"/> No	1/1/2006 - 12/31/2006	Estimated Payments for Municipality	3/15/2006
<input type="radio"/> Yes <input type="radio"/> No	1/1/2005 - 12/31/2005	Net Profit Return	3/16/2006

Report Summary Field Descriptions

Field Name	Description
179	This page allows you to determine which reports you choose to file or hold in “In Progress” status.
180	Select “yes” to file the selected report/payment. Select “no” to save the report/payment for later use.
<input type="button" value="Back"/>	Returns you to the <i>Filing Progress</i> page.

Field Name	Description
<input type="button" value="Next"/>	Moves you to the <i>Report Summary</i> page.

Report Summary Instructions

Click the radio button of the returns, payments and extension requests you want to file during this session.

Click . The application moves you to the *Report Summary* page.

Report Summary

This last *Report Summary* page will allow you to view all reports filled in this return session. By scrolling to the bottom of each report screen, you can toggle back and forth throughout all reports filled.

Review Report

Company Name:	Acme, Inc.	
FEIN:	12 - 1212123	
Taxable Year:	2006	

Net Profits Return for Franklin		
Entity type	C Corp (other than REIT/RIC/REMIC)	
Tax Period Beginning	1/1/2006	
Tax Period Ending	12/31/2006	
Amended Return	N	
Amendment Reason		
Date Report Filed		
OBG Confirmation Number	5681277	
Municipalities on this report	Muni ID	Muni Account Number
Franklin	11174	12-12-1234567
Net Carryforward Amount	\$0.00	
Net Refund Amount	\$0.00	
Net Amount Owed	\$10.56	
Payment sent to bank	\$10.46	
Pay Type	ACH	
Unique Transaction ID	5681277	
Transaction Date		
Reporter Name	Mike Jones	
Reporter Phone	123-654-5893	
Email	AcmeInt330@yahoo.com	
Preparer First Name		
Preparer Last Name		

Supporting Data	
Franklin	
Return Filed Last Year	Y
Return Expected Next Year	Y
Reason For No Return	
Business Moved Indicator	Y
Date Moved In	1/15/2006
Date Moved Out	2/1/2006
Tax Rate Used	
Tax Rate Changed	N
Tax Rate Changed Reason	

assistance, please view our [Help](#).

Report Summary Field Descriptions

Field Name	Description
<input type="button" value="Previous TPA/Muni"/>	Returns you to the following page in the return process: if this is the first TPA/Muni report/payment viewed you will be returned to the first page of the filed report. If there are multiple TPA/Muni reports you will be moved back through the each report/payment and eventually return to the first page of the filed report.
<input type="button" value="Next TPA/Muni"/>	Sends you to the following page in the return process: if this is the only TPA/Muni report/payment in this filing, you will stay on this page, there will be no page to send you to. If there are multiple reports/payments in this filing, this button will forward you through each eventually ending on the <i>IRS Forms Cover Letter</i> page.
<input type="button" value="Print"/>	Prints the report you are currently viewing.
<input type="button" value="Next"/>	Bypasses all reports sending you to the <i>IRS Forms Cover Letter</i> page.

Report Summary Instructions

Review all reports filled in this return session or click to bypass. You will then be taken to the *IRS Forms Cover Letter* page.

IRS Forms Cover Letter(s)

The *IRS Forms Cover Letter* page acts as the final Review Reports page previously discussed. You will see all cover letters associated with each report made in this filing session.

IRS Forms Cover Letter

The administering entity identified below requires taxpayers to submit copies of all IRS forms and schedules with the municipal net pro. all IRS forms to the administering entity at the address shown below. To facilitate the handling of your return you must attach a copy of IRS forms.

Forms must be submitted within 15 days of 10/1/2007.

Taxpayer Information

Mike Jones
Acme, Inc.
24563 Main St.
20134 Fox Rd.
Circleville, Ohio 43215
123-654-5893
FEIN: 12-7654321
OBG Confirmation #: 5681317
Local Taxpayer ID Number: 12-12-1234567

Administering Entity

Franklin
1 Benjamin Franklin Way
Franklin, OH 45005
937-746-9921
www.franklinohio.org/taxdept

If you have requested a refund, this refund is payable within 90 days of the receipt of all data required by the tax administrator.

Print

Next

Report Summary Field Descriptions

Field Name	Description
Print	This will print the cover letter you are currently viewing.
Next	This will send you through each cover letter for each report made in this filing session eventually sending you to the <i>Session Summary</i> page.

Report Summary Instructions

Review all cover letters filled in this return session. Click [Next](#) to send you through each cover letter for each report made in filing session. Upon your last cover letter, you will automatically be sent to the *Session Summary* page.

Payment Selection

Once you reach the *Payment Selection* page, you have exited the Net Profit Return application and entered the main OBG navigaton area. For detailed instructions on entering payment information or processing payments see OBG's main help site.

WELCOME TO THE STATE OF OHIO

Payment Selection

Company Name: Megan Entrprises
FEIN: 45-7688898

Electronic Payment Methods

Payment by Credit Card will incur a convenience fee totaling the higher of 2.5% of the transaction amount or \$1.00 on payments under \$40.00

OPTION A. Pay Total Balance Today: Select Electronic Check or Credit Card

Total Balance	\$256.45
Pay Total Balance Today With a Checking/Savings Account	<input type="button" value="Pay"/>
Pay Total Balance Today With a Credit Card	

OPTION B. Split Payment Method or Postdate Electronic Check

Form/Payment Type	Transaction Date	Payment/Net Due
Net Profits Return for Cincinnati		\$256.45
Electronic Check (from Checking/Savings Account)	3/10/2006	\$256.45
Total Payment		\$256.45

