

CAT Annual Return Tax Instructions – Tax Years Other Than 2013 & 2014

Please note that this return is due May 10th of each year. This return requires taxpayers to report their taxable gross receipts for the period Jan. 1 through Dec. 31, to determine the tax due, if any, and to make the minimum tax payment for next calendar year. Failure to file this return and make payment of the tax due will result in an assessment, which will include late filing penalties. The Ohio Department of Taxation allows CAT annual taxpayers the option to file electronically either through the Ohio Business Gateway at business.ohio.gov, or now the Ohio Telefile system. Please contact us at 1-888-722-8829 or by e-mail through our Web site at tax.ohio.gov with any questions regarding this filing obligation.

Amended returns: If an amended return is necessary, please make sure to select the amended return option to signify that the return you are filing is amended

Annual Minimum Tax Credit (AMT Credit): If you had \$150,000 or less in taxable gross receipts for the tax year being reported, you are entitled to a credit of the \$150 annual minimum tax that you prepaid for that year on your prior tax year's Commercial Activity Tax Annual Return. You may use this credit to satisfy your annual minimum tax (AMT) obligation for the current return. If you wish to apply the prior year AMT credit, when prompted with "Would you like to take the AMT credit for the prior year's annual minimum tax paid?" please select yes. If you'd prefer to request a refund of the prior year's AMT, please complete form CAT REF, which is available on our Web site at tax.ohio.gov.

Cancellation Date: (if applicable mm/dd/yyyy) If you do not anticipate taxable gross receipts exceeding \$150,000 for the most current tax year that is eligible to file or if you anticipate closing your business operations, you must cancel your CAT account on or before May 10th, of the next year in order to avoid being subject to the annual minimum tax for the next year.

Line 1 – Taxable gross receipts (round to whole dollars only):

Enter the taxable gross receipts for the tax year being filed. Please see information release CAT 2005- 17, which covers the calculation of taxable gross receipts. The information release is available on our Web site at tax.ohio.gov.

Line 2 – Less exclusion: The first \$1,000,000 in taxable gross receipts is excluded.

This line will automatically be calculated. If taxable gross receipts for this period exceed \$1,000,000, you are liable for the additional tax due and must complete lines 3 through 6. Additionally, if receipts exceed \$1,000,000 you will be required to file quarterly returns for the next calendar year.

Line 3 – Net taxable gross receipts:

This line will automatically be calculated. Net taxable gross receipts are receipts situated to Ohio less the \$1,000,000 exclusion.

Line 4 – Tax due:

This line will automatically be calculated by multiplying line 3 by .00260 to determine your tax liability on taxable gross receipts in excess of \$1,000,000.

Line 5 – Annual minimum tax:

This line will automatically be calculated. For the next calendar tax year, the annual minimum tax for annual taxpayers with receipts less than \$1,000,000 is \$150. If you anticipate taxable gross receipts exceeding \$150,000, the amount is due with this return. If you do not anticipate taxable gross receipts exceeding \$150,000, you must cancel your account on or before May 10, of the next tax year in order to avoid being subject to the annual minimum tax. If you wish to cancel your CAT account, when prompted with "Would you like to cancel your CAT account?" please select yes. You may then enter the last date you were subject to the CAT. **Effective January 1, 2014, the annual minimum tax due is based on the total taxable gross receipts reported on the return.**

| Taxable Gross Receipts | Annual Minimum Tax for First \$1 Million |
|---|--|
| Less than \$150,000 | Not required to register* |
| \$1 Million or Less | \$150 |
| More than \$1 million up to \$2 Million | \$800 |
| More than \$2 million up to \$4 Million | \$2,100 |
| More than \$4 Million | \$2,600 |

*Does not include consolidated elected taxpayer groups with receipts of less than \$150,000

Line 6 – Total tax due: This line will automatically be calculated.

Line 7 – Penalty due: This will automatically be calculated based on the annual return filing information.

Line 8 – Interest due: This will automatically be calculated based on the annual return filing information.

Line 9 – Total amount due: This line will automatically be calculated (line 6 plus penalty and interest due)

CAT Annual Tax Return For Tax Years Other Than (2013 and 2014)

CAT Account Name: _____

CAT Account # _____

ID Type (FEIN/SSN) # _____

Tax Return Year _____

| | |
|--|-----------|
| Cancellation Date: (if applicable mm/dd/yyyy) | |
| Taxable gross receipts (round to whole dollars only): | |
| Less exclusion: The first \$1,000,000 in taxable gross receipts is excluded, unless you are a combined group member that has been granted permission to file separately. Members filing separately are not afforded an exclusion. | 1,000,000 |
| Net taxable gross receipts: (taxable gross receipts less exclusion) | |
| Tax due: (net taxable gross receipts multiplied by .00260) | |
| Annual minimum tax: (automatically calculated based on taxable gross receipts) | |
| Total tax due: (tax due plus annual minimum tax) This line will automatically be calculated. | |
| Penalty due: Penalty amount due based on annual return filing. | |
| Interest due: (based on annual return filing information) | |
| Total amount due: (total tax due plus penalty plus interest) | |
| Return File confirmation number: (your annual CAT return has been filed successfully) | |
| Payment Confirmation number: (your payment has been processed successfully) | |

DO NOT MAIL in this WORKSHEET.

TeleFile will ask you to sign your return. TeleFile will then assign you a confirmation number. Do not hang up until you have signed your return and received this number. **If you hang up before signing your return, your return will not be processed.** Enter the confirmation number in the space provided. If you make a payment via TeleFile, a separate confirmation number will be assigned to you. Enter this confirmation number in the space provided. ***Do not mail in this worksheet. Please retain this worksheet along with all confirmation numbers for your records as receipt of filing and payment.***