Commercial Activity Tax Registration Form (CAT 1)

As commercial activity tax (CAT) taxpayers are required to file returns electronically, the Department strongly recommends that you apply for a CAT account electronically using the Gateway. At the time of registration, you will set up your Gateway account which will prepare you to file your annual or quarterly returns.

Please use the link below to begin the registration process. Registrations processed on the Gateway provide a CAT account number and registration confirmation letter immediately. Taxpayers utilizing the Gateway for registration may file a CAT tax return 1-2 days after registering.

https://gateway.ohio.gov



*Note: The processing of a paper application may take up to six weeks. If you wish to complete the registration through the mail, please use the link below to obtain a copy of the paper registration form.

https://www.tax.ohio.gov/portals/0/forms/CAT/2011/CAT_CAT1_Fl.pdf