Department of Taxation

Reset Form

CAT CS
Rev. 11/23

Commercial Activity Tax Credit Schedule

CAT account number (of primary reporting entity) _____ FEIN/SSN _____

Reporting member's name _____

Street address (number and street) _____

City _____ State _____ ZIP code _____

Period covered (MM/DD/YY) _____ to (MM/DD/YY) _____

(Quarter for which this report is being submitted)

Please see O.A.C. 5703-29-22 contained in information release CAT 2007-03 for more detailed information regarding the CAT credits.

Credit	Refundable or Nonrefundable	Ohio Revised Code Section	Carryforward Period	First Period Credit Can Be Used Against the CAT
Jobs Retention Tax Credit	Nonrefundable	5751.50(B) & 122.171	Three years	Period beginning July 1, 2008
Credit for Qualified Research Expenses	Nonrefundable	5751.51	Seven years	Period beginning July 1, 2008
Credit for R&D Loan Payments	Nonrefundable	5751.52	Unlimited	Period beginning July 1, 2008
Credit for Unused NOLs	Nonrefundable	5751.53	Twenty years	2010
Ohio Historic Preservation Tax Credit*	Nonrefundable/ Refundable**	Uncodified Section 757.40 of Am. Sub. H.B. 166 of the 133rd G.A.	Five years	2014
Ohio Motion Picture and Broadway Theatrical Production Credit	Refundable	5751.54	N/A	Period beginning Jan. 1, 2013
Film and Theater Capital Improvement Project Credit	Refundable	5751.55	N/A	Period beginning Jan. 1, 2024
Jobs Creation Tax Credit	Refundable	5751.50(A) & 122.17	N/A	Period beginning July 1, 2008
Jobs Retention Tax Credit	Refundable	5751.50(B) & 122.171	N/A	Period beginning Jan. 1, 2011
Credit for Unused NOLs	Refundable	5751.53	N/A	2030

*Credit can be claimed against CAT provided that the taxpayer is unable to claim the credit under Ohio Revised Code sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47 or 5747.76. The credit certificate must have an effective date after December 31, 2013, but before June 30, 2021.

**In the event that the nonrefundable credit is not fully utilized, the excess shall be refunded to the taxpayer. However, if any amount of the credit is refunded, the sum of the amount refunded and the amount applied to reduce the tax otherwise due for that year shall not exceed $3 million. The taxpayer may then carry forward any excess balance for not more than five calendar years.

To submit this application, please use one of the following options:

Online Notice Response Service:
tax.ohio.gov - Contact Us
- or - gateway.ohio.gov

eFax:
206-666-4462

Mail:
Ohio Department of Taxation
Business Tax Division - CAT CS
P.O. Box 16158
Columbus, OH 43216-6158

Credit Schedule

(If credits are being claimed by members of a consolidated elected or combined taxpayer group, **a separate schedule is required for each entity that is claiming a credit.**)

The CAT account number of the entity entitled to the credit may be different than that of the primary reporting entity.

Entity entitled to credit: Name_____ FEIN _____ CAT account number_____

Nonrefundable Credits

+ Must include credit certificate received from the Ohio Department of Development.

	A	B	C	D
	Opening Unused Credit Balance	Credits Earned During Current Reporting Period	Credits Claimed During Current Reporting Period	Closing Unused Credit Balance
1. Jobs retention tax credit+				
2. Qualified research expense tax credit		complete calculation below		
3. Research and development loan repayment tax credit+				
4. Ohio historic preservation tax credit+				
5. Total			*	

*Combine with credits being claimed by other entities in the group (if any) and carry this forward to the nonrefundable credits line on your CAT return.

Qualified Research Expense Tax Credit Calculation

Current Calendar Year (20____) Expenses: _____

Prior calendar year 1 (20____) expenses: _____

Prior calendar year 2 (20____) expenses: _____

Prior calendar year 3 (20____) expenses: _____

Average of 3 prior year expenses: _____

Difference: _____

7% of difference: _____

Credit earned (include this amount in the closing balance): _____

Address where the qualified research expenses were incurred: _____

Refundable Credits

Must include credit certificate received from the Ohio Department of Development

Ohio historic preservation tax credit	1.	
Ohio motion picture and Broadway theatrical production credit	2.	
Film and theater capital improvement projects credit	3.	
Jobs creation tax credit	4.	
Jobs retention tax credit	5.	
Total of lines 1 through 5 to be carried forward to the refundable tax credits line of the CAT return	6.	

Declaration and Signature

(an officer or managing agent of the corporation must sign this declaration)

I declare under penalties of perjury that this report (including any accompanying schedule or statement) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report, and that this corporation has not, during the preceding year, except as permitted by Ohio Revised Code sections 3517.082, 3599.03 and 3599.031, directly or indirectly paid, used or offered, consented, or agreed to pay or use any of its money or property for or in aid of or opposition to a political party, a candidate for election or nomination to public office, or a political action committee, legislation campaign fund, or organization that supports or opposes any such candidate or in any manner used any of its money for any partisan political purpose whatsoever, or for reimbursement or indemnification of any person for money or property so used.

Date (MM/DD/YY) ▶ Signature of officer or managing agent — Title

Contact phone number — E-mail