

2022 Form OR-CAT
Oregon Corporate Activity Tax Return

Oregon Department of Revenue

Page 1 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year beginning (MM/DD/YYYY) Fiscal year ending (MM/DD/YYYY)

/ / / /

See instructions for checkboxes.

Extension Amended Alternative apportionment request included (see instructions)

New name New address Accounting period change

Short-year returns Date beginning (MM/DD/YYYY) Date ending (MM/DD/YYYY)

/ / / /

Legal name of designated Corporate Activity Tax (CAT) entity (sole proprietor—complete the next line)

First name (if sole proprietorship) Initial Last name

Federal employer identification number (FEIN) Social Security number (SSN)

- - - Deceased

Doing business as (DBA)

Current address

City State ZIP code

 -

Country (if other than the U.S.) Contact phone

 - -

Contact first name Initial Contact last name

Email

Page 2 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

A. Incorporated in (state) Incorporated on (date) (MM/DD/YYYY)

B. State of commercial domicile

C. Business activity code D. Tax entity type E. Legal entity type

F. Consolidated federal return, Combined Oregon return, Elect to file as modified unitary group, Entities included in consolidated federal return, Entities included in combined Oregon return

G. Name of parent corporation, if different than designated CAT entity (if applicable)

FEIN of parent corporation, if different than designated CAT entity (if applicable)

H. Number of affiliates included in this return (You must include Schedule OR-AF-CAT if this is a combined return)

I. List the tax years for which federal waivers of the statute of limitations are in effect (YYYY)

Dates which waivers expire (MM/DD/YYYY)

J. List the tax years your federal income attributable to Oregon commercial activity was changed by an IRS audit or by an amended federal return filed during this tax year. (YYYY)

K. If first return, indicate: New business, Successor to previous business

Previous business name

FEIN

Page 3 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

L. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Merged or reorganized business name

Grid for merged or reorganized business name

FEIN

Grid for FEIN

M. Financial institution N. Insurer O. Farming operation

Table with 12 rows for calculations: 1. Oregon commercial activity plus exclusions, 2. Total exclusions from commercial activity, 3. Oregon commercial activity, line 1 minus line 2, 4. Cost inputs, 5. Labor costs, 6. Multiply either line 4 or line 5 by 35 percent, 7. Apportionment percentage, 8. Multiply line 6 by line 7, 9. Commercial activity after subtraction, 10. Subcontractor exclusion, 11. Taxable Oregon commercial activity, 12. \$1 million threshold



13. Taxable Oregon commercial activity in excess of \$1 million threshold.... 13. , , , . 0 0

14. Multiply line 13 by 0.57 percent. Round to the nearest whole dollar..... 14. , , , . 0 0

15. Base tax 15. 250.00

16. Total CAT (line 14 plus line 15). If the amount on line 11 is less than line 12 enter 0 16. , , , . 0 0

17. 2022 Estimated CAT payments and other prepayments from Schedule OR-ES-CAT line 7. Include payments made with extension 17. , , , . 0 0

18. **Tax due.** Is line 16 more than line 17? If so, line 16 minus line 17 18. , , , . 0 0

19. **Overpayment.** Is line 16 less than line 17? If so, line 17 minus line 16 19. , , , . 0 0

20. Penalty due with this return (see instructions) 20. , , , . 0 0

21. **Total due.** Line 18 plus line 20 21. , , , . 0 0

22. **Refund available.** Line 19 minus line 20..... 22. , , , . 0 0

23. Amount of refund you want applied to your estimated tax account..... 23. , , , . 0 0

24. **Net refund.** Line 22 minus line 23 24. , , , . 0 0

Schedule OR-ES-CAT – Estimated Tax Payments and Other Prepayments

Quarter 1

Legal name of payer, if an entity

[Grid for legal name of payer]

If individual, name of payer

Initial

Last name

[Grids for individual name, initial, and last name]

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

[Grids for FEIN, SSN, and date paid]

1. Amount paid 1. [] , [] , [] , [] . 0 0

Quarter 2

Legal name of payer, if an entity

[Grid for legal name of payer]

If individual, name of payer

Initial

Last name

[Grids for individual name, initial, and last name]

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

[Grids for FEIN, SSN, and date paid]

2. Amount paid 2. [] , [] , [] , [] . 0 0

Quarter 3

Legal name of payer, if an entity

[Grid for legal name of payer]

If individual, name of payer

Initial

Last name

[Grids for individual name, initial, and last name]

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

[Grids for FEIN, SSN, and date paid]

3. Amount paid 3. [] , [] , [] , [] . 0 0



Page 6 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 4

Legal name of payer, if an entity

[Grid for legal name of payer]

If individual, name of payer

[Grid for individual name]

Initial

[Grid for initial]

Last name

[Grid for last name]

Payer's FEIN

[Grid for FEIN]

Payer's SSN

[Grid for SSN]

Date paid (MM/DD/YYYY)

[Grid for date paid]

4. Amount paid 4. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

5. Overpayment of another year's tax applied as a credit against this year's tax 5. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

Payer's FEIN

[Grid for FEIN]

Payer's SSN

[Grid for SSN]

6. Payments made with extension or other prepayments for this tax year... 6. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

Legal name of payer, if an entity

[Grid for legal name of payer]

If individual, name of payer

[Grid for individual name]

Initial

[Grid for initial]

Last name

[Grid for last name]

Payer's FEIN

[Grid for FEIN]

Payer's SSN

[Grid for SSN]

Date paid (MM/DD/YYYY)

[Grid for date paid]

7. Total prepayments (carry to line 17 on page 4)..... 7. [Grid] , [Grid] , [Grid] , [Grid] . 0 0



Under penalty of false swearing, I declare that the information in this return and any enclosures is true, correct, and complete.

Signature of taxpayer or officer

X [Signature line]

Date (MM/DD/YYYY)

[MM] [DD] / [MM] [DD] / [YYYY]

First name of officer

[First name boxes]

Initial

[Initial box]

Last name of officer

[Last name boxes]

Title of officer

[Title boxes]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[MM] [DD] / [MM] [DD] / [YYYY]

Phone

[Phone area code] - [Phone number]

License number of preparer

[License number boxes]

First name of preparer

[First name boxes]

Initial

[Initial box]

Last name of preparer

[Last name boxes]

Address of preparer

[Address boxes]

City

[City boxes]

State

[State box]

ZIP code

[ZIP code boxes]

