

# 2022 Form OR-CAT-EXT

## Application for Extension of Time to File an Oregon Corporate Activity Tax Return

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Save time and paper by completing this request through Revenue Online, at [www.oregon.gov/dor](http://www.oregon.gov/dor).

You must be registered for Oregon Corporate Activity tax (CAT) prior to submitting this form. Complete the tax payment worksheet below to determine if you owe CAT for 2022. An extension of time to file your return isn't an extension of time to pay your CAT. If you don't pay all the CAT due by the 15th day of the fourth month following the end of the tax year, you'll owe interest on the unpaid balance. You may also owe a late payment penalty.

Payments can be made using one of these options:

- Electronic payment using Revenue Online.
- By mail. If paying by mail, send each payment with a Form OR-CAT-V voucher.
- ACH Credit. Submit your application by going to Revenue Online and clicking on Apply for ACH credit.

### Tax payment worksheet

1. CAT for 2022. This is the amount you expect to enter on Form OR-CAT, line 16 ..... 1.   ,    ,    ,    .
  
2. Total CAT payments for 2022. This is the amount you expect to enter on Form OR-CAT, line 17 ..... 2.   ,    ,    ,    .

– If the amount on line 2 is more than the amount on line 1, you don't owe CAT.  
– If the amount on line 1 is more than the amount on line 2, continue to line 3.

3. CAT to pay with application for an extension. Line 1 minus line 2 ..... 3.   ,    ,    ,    .

To request a six-month extension of time to file your 2022 Oregon Corporate Activity tax return, you must submit a completed application before the 15th day of the fourth month following the end of the tax year. In order to be granted an extension you must certify you have "good cause" for requesting the extension. "Good cause" must have existed at the time the return was due, excluding the extension. "Good cause" is defined in OAR 150-317-1330.

"Good cause" means:

- Death or serious illness of the taxpayer or a member of the taxpayer's immediate family.
- Destruction by fire, a natural disaster, or other casualty of the taxpayer's home, place of business, or records needed to prepare the returns.
- Unavoidable and unforeseen absence of the taxpayer from the state that began before the due date of the return; or
- Information required to complete the return isn't available or isn't in the proper form.

Circumstances that are not accepted by the department as "good cause" include, but are not limited to:

- Reliance on a professional to merely prepare a return on time.
- Reliance on an employee of the taxpayer to prepare a return on time.



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Oregon Department of Revenue

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

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

Grid for legal name of designated CAT entity

First name (if sole proprietorship)

Initial

Last name

Grids for first name, initial, and last name

Federal employer identification number (FEIN)

Social Security number (SSN)

Grids for FEIN and SSN

Are you filing on a calendar year or fiscal year?

Tax year begin (MM/DD/YYYY)

Tax year end (MM/DD/YYYY)

Form for filing year and tax year dates

I certify I had "good cause" for requesting an extension for the period ending.

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

Signature of taxpayer or officer

Signature line for taxpayer or officer

Date (MM/DD/YYYY)

Grid for date

First name of officer

Initial

Last name of officer

Grids for officer name and initial

Title of officer

Grid for officer title

Signature of preparer other than taxpayer

Signature line for preparer

Date (MM/DD/YYYY)

Phone

License number of preparer

Grids for date, phone, and license number

First name of preparer

Initial

Last name of preparer

Grids for preparer name and initial

Address of preparer

Grid for preparer address

City

State

ZIP code

Grids for city, state, and ZIP code

If applying by mail, send your application to: Oregon Department of Revenue, PO Box 14950, Salem OR 97309-0950. Include a Form OR-CAT-V, payment voucher, if you are making a payment.

