

2020 Form OR-CAT
Oregon Corporate Activity Tax Return

Oregon Department of Revenue

Page 1 of 6 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

See instructions for checkboxes.

Extension Amended Alternative apportionment request included

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)

-

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 Deceased

Doing business as (DBA)

Current address

City State ZIP code

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

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Contact first name Initial Contact last name

Email

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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, Elect to use prior fiscal year information

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K. If final return, indicate: Withdrawn, Dissolved, Merged or reorganized

L. Name of merged or reorganized business

FEIN of merged or reorganized business

M. Financial institution

N. Insurer O. Farming operation

1. Total commercial activity	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2. Total exclusions from commercial activity (attach schedule OR-EXC-CAT)....	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3. Cost inputs attributable to commercial activity.....	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4. Labor costs attributable to commercial activity (not to exceed \$500,000 for any single employee)	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5. Multiply either line 3 or line 4, whichever is greater, by 35 percent and round the product to the nearest whole dollar.....	5.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6. Apportionment percentage of subtraction (see instructions). Include an attachment showing calculations. Check the box if electing the substitute method.	6.	<input type="text"/>	.	<input type="text"/>	%						
<input type="checkbox"/> Substitute method (see instructions, enter your commercial activity ratio on line 6).											
7. CAT subtraction (see instructions)	7.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8. Reserved	8.										
9. Commercial activity after subtraction, line 1 minus line 7	9.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10. Subcontractor exclusion (see instructions).....	10.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11. Taxable Oregon commercial activity, line 9 minus line 10	11.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12. \$1 million threshold.....	12.									1,000,000.00	
13. Taxable Oregon commercial activity in excess of \$1 million threshold....	13.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
14. Base tax	14.									250.00	

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15. Multiply line 13 by 0.57 percent. Round to the nearest whole dollar..... 15.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
16. Total CAT (line 14 plus line 15). If the amount on line 11 is less than line 12 enter 0 16.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
17. 2020 Estimated CAT payments and other prepayments from Schedule OR-ES-CAT line 6. Include payments made with extension 17.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
18. Tax due. Is line 16 more than line 17? If so, line 16 minus line 17 18.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
19. Overpayment. Is line 16 less than line 17? If so, line 17 minus line 16 19.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
20. Penalty due with this return (see instructions) 20.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
21. Reserved 21.										
22. Total due. Line 18 plus line 20 22.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
23. Refund available. Line 19 minus line 20..... 23.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
24. Amount of refund you want applied to your estimated tax account..... 24.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
25. Net refund. Line 23 minus line 24 25.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>



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

Quarter 1

Name of payer Initial Last name

Payer's FEIN Payer's SSN Date paid (MM/DD/YYYY)

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

Quarter 2

Name of payer Initial Last name

Payer's FEIN Payer's SSN Date paid (MM/DD/YYYY)

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

Quarter 3

Name of payer Initial Last name

Payer's FEIN Payer's SSN Date paid (MM/DD/YYYY)

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

Quarter 4

Name of payer Initial Last name

Payer's FEIN Payer's SSN Date paid (MM/DD/YYYY)

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

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5. Payments made with extension or other prepayments for this tax year... 5.

, , , . 00

Date paid (MM/DD/YYYY)

/ /

6. Total prepayments (carry to line 17 on page 4)..... 6.

, , , . 00

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

Date (MM/DD/YYYY)

/ /

First name of officer

Initial

Last name of officer

Title of officer

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

Phone

License number of preparer

/ /

- -

First name of preparer

Initial

Last name of preparer

Address of preparer

City

State

ZIP code

-

