

2021 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



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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

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K. If final return, indicate: Withdrawn, Dissolved, Merged or reorganized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

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1. Oregon commercial activity plus exclusions	1.	<input type="text"/>	,	<input type="text"/>	,	<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"/>	<input type="text"/>	<input type="text"/>
3. Oregon commercial activity	3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Substitute method (see instructions).													
4. Cost inputs attributable to Oregon commercial activity	4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Labor costs attributable to Oregon commercial activity (not to exceed \$500,000 for any single employee)	5.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Multiply either line 4 or line 5, whichever is greater, by 35 percent and round the product to the nearest whole dollar	6.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Apportionment percentage of subtraction (see instructions). Include an attachment showing calculations.	7.	<input type="text"/>	.	<input type="text"/>					%				
8. Multiply line 6 by line 7. This is your CAT subtraction	8.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Commercial activity after subtraction, line 3 minus line 8	9.	<input type="text"/>	,	<input type="text"/>	,	<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"/>	<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"/>	<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"/>	<input type="text"/>	<input type="text"/>
14. Multiply line 13 by 0.57 percent. Round to the nearest whole dollar.....	14.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Base tax	15.												250.00



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

17. 2021 Estimated CAT payments and other prepayments from Schedule OR-ES-CAT line 7. Include payments made with extension 17. , , , .

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

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

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

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

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

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

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

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

Quarter 1

Legal name of entity

[Grid for legal name of entity]

Name of payer

Initial

Last name

[Grids for name of payer, initial, and last name]

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

[Grids for payer's FEIN, SSN, and date paid]

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

Quarter 2

Legal name of entity

[Grid for legal name of entity]

Name of payer

Initial

Last name

[Grids for name of payer, initial, and last name]

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

[Grids for payer's FEIN, SSN, and date paid]

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

Quarter 3

Legal name of entity

[Grid for legal name of entity]

Name of payer

Initial

Last name

[Grids for name of payer, initial, and last name]

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

[Grids for payer's FEIN, SSN, and date paid]

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



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Quarter 4

Legal name of entity

Grid for legal name of entity

Name of payer

Initial

Last name

Grid for name of payer

Grid for initial

Grid for last name

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

Grid for payer's FEIN

Grid for payer's SSN

Grid for date paid

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

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

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

Date paid (MM/DD/YYYY)

Grid for date paid

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

