

2024 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

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 Entities included in consolidated federal return, but not in Oregon return
 Combined Oregon return Entities included in combined Oregon return, but not in federal return
 Elect to file as modified unitary group

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

Previous business name

FEIN

J. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Merged or reorganized business name

FEIN

K. Financial institution L. Insurer M. Farming operation



1. Oregon commercial activity plus exclusions 1. , , , .

2. Total exclusions from commercial activity (must attach
schedule OR-EXC-CAT) 2. , , , .

3. Oregon commercial activity, line 1 minus line 2 3. , , , .

Substitute method (see instructions).

4. Cost inputs 4. , , , .

5. Labor costs (not to exceed \$500,000 for any single employee) 5. , , , .

6. Multiply either line 4 or line 5, whichever is greater, by 35 percent and
round the product to the nearest whole dollar 6. , , , .

7. Apportionment percentage of subtraction (see instructions). Include
an attachment showing calculations. 7. . %

Alternative apportionment request included (see instructions).

8. Multiply line 6 by line 7. This is your CAT subtraction 8. , , , .

9. Commercial activity after subtraction, line 3 minus line 8 9. , , , .

10. Subcontractor exclusion (see instructions) 10. , , , .

11. Taxable Oregon commercial activity, line 9 minus line 10 11. , , , .

12. \$1 million threshold 12. 1,000,000.00

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

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

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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
17. 2024 Estimated CAT payments and other prepayments from Schedule OR-ES-CAT line 7. 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. Total due. Line 18 plus line 20 21.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
22. Refund available. Line 19 minus line 20..... 22.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
23. Amount of refund you want applied to your estimated tax account..... 23.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
24. Net refund. Line 22 minus line 23 24.	<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

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. [Grids for amount paid]

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. [Grids for amount paid]

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. [Grids for amount paid]



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

Quarter 4

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]

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

Payer's FEIN

Payer's SSN

[Grids for FEIN and SSN]

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

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]

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)

[Date input boxes]

First name of officer

Initial

Last name of officer

[Name and initial input boxes]

Title of officer

[Title input boxes]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

Phone

License number of preparer

[Date, phone, and license input boxes]

First name of preparer

Initial

Last name of preparer

[Name and initial input boxes]

Address of preparer

[Address input boxes]

City

State

ZIP code

[City, state, and ZIP code input boxes]

