

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

2025 Form OR-CAT

Oregon Department of Revenue

Page 4 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

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. 2025 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. [Grids for amount paid]

5. Overpayment of another year's tax applied as a credit against this year's tax..... 5. [Grids for overpayment amount]

Payer's FEIN

Payer's SSN

[Grids for FEIN and SSN]

6. Payments made with extension or other prepayments for this tax year... 6. [Grids for extension payments]

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. [Grids for total prepayments]



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]

