

2020 Form OR-QUP-CAT

Underpayment of Oregon Corporate Activity Estimated Tax

Oregon Department of Revenue

Page 1 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Legal name of designated Corporate Activity Tax (CAT) entity as shown on your Oregon return (sole proprietor—complete the next line)

First name (if sole proprietorship)

Initial

Last name

Federal employer identification number (FEIN)

Social Security number (SSN)

Current year information

1. Current year corporate activity tax due (from Form OR-CAT line 18)..... 1.

2. Reserved..... 2.

Part 1 —Figuring the underpayment

Enter the exception number claimed for each quarter: (such as 1, 3, 4 or 5)

Quarter 1

Quarter 2

Quarter 3

Quarter 4

3a. 3b. 3c. 3d.

4a. Quarter 1: Required installments. Enter the amount from 10, 12a, or 13a (see instructions)..... 4a.

4b. Quarter 2: Required installments. Enter the amount from 10, 12b, or 13b (see instructions)..... 4b.

4c. Quarter 3: Required installments. Enter the amount from 10, 12c, or 13c (see instructions)..... 4c.

4d. Quarter 4: Required installments. Enter the amount from 10, 12d, or 13d (see instructions)..... 4d.

5a. Quarter 1: Estimated tax paid or credited..... 5a.

5b. Quarter 2: Estimated tax paid or credited..... 5b.

5c. Quarter 3: Estimated tax paid or credited..... 5c.

5d. Quarter 4: Estimated tax paid or credited..... 5d.



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Page 2 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

6b. Quarter 2: Overpayment from line 8a.....6b.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6c. Quarter 3: Overpayment from line 8b6c.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6d. Quarter 4: Overpayment from line 8c.....6d.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7a. Quarter 1: Total tax paid. Enter amount from 5a.....7a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7b. Quarter 2: Total tax paid. Add lines 5b and 6b7b.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7c. Quarter 3: Total tax paid. Add lines 5c and 6c.....7c.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7d. Quarter 4: Total tax paid. Add lines 5d and 6d7d.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8a. Quarter 1: Overpayment. If line 4a is less than line 7a, subtract line 4a from line 7a.....8a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8b. Quarter 2: Overpayment. If line 4b is less than line 7b, subtract line 4b from line 7b8b.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8c. Quarter 3: Overpayment. If line 4c is less than line 7c, subtract line 4c from line 7c.....8c.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8d. Quarter 4: Overpayment. If line 4d is less than line 7d, subtract line 4d from line 7d8d.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9a. Quarter 1: Underpayment. If line 7a is less than or equal to line 4a, subtract line 7a from line 4a.....9a.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9b. Quarter 2: Underpayment. If line 7b is less than or equal to line 4b, subtract line 7b from line 4b9b.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9c. Quarter 3: Underpayment. If line 7c is less than or equal to line 4c, subtract line 7c from line 4c.....9c.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9d. Quarter 4: Underpayment. If line 7d is less than or equal to line 4d, subtract line 7d from line 4d9d.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>



Part 2—Figuring the required installments

Don't enter zero on lines 12 or 13 unless you have computed exception 3, line 12 (use worksheet on page 2) or exception 4, line 13 (see instructions).

10. Exception 1: Current year net tax 20% of line 1	10.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11a. Reserved.....	11a.										
11b. Reserved.....	11b.										
11c. Reserved.....	11c.										
11d. Reserved.....	11d.										
12a. Quarter 1: Exception 3: Net annualized tax (80% of 18a) (see instructions)	12a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12b. Quarter 2: Exception 3: Net annualized tax (80% of 18b) (see instructions)	12b.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12c. Quarter 3: Exception 3: Net annualized tax (80% of 18c) (see instructions)	12c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12d. Quarter 4: Exception 3: Net annualized tax (80% of 18d) (see instructions)	12d.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
13a. Quarter 1: Exception 4: Tax attributable to the quarter's recurring seasonal commercial activity (see instruction)	13a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
13b. Quarter 2: Exception 4: Tax attributable to the quarter's recurring seasonal commercial activity (see instruction)	13b.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
13c. Quarter 3: Exception 4: Tax attributable to the quarter's recurring seasonal commercial activity (see instruction)	13c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
13d. Quarter 4: Exception 4: Tax attributable to the quarter's recurring seasonal commercial activity (see instruction)	13d.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Exception 3 worksheet—Figuring annualized commercial activity

14a. Quarter 1: Number of months in annualized period (see instructions) 14a. .

14b. Quarter 2: Number of months in annualized period (see instructions) 14b. .

14c. Quarter 3: Number of months in annualized period (see instructions) 14c. .

14d. Quarter 4: Number of months in annualized period (see instructions) 14d. .

15a. Quarter 1: Actual commercial activity for the period on line 14a..... 15a. , , , .

15b. Quarter 2: Actual commercial activity for the period on line 14b 15b. , , , .

15c. Quarter 3: Actual commercial activity for the period on line 14c..... 15c. , , , .

15d. Quarter 4: Actual commercial activity for the period on line 14d 15d. , , , .

16a. Quarter 1: Annualization factors based on selected annualized period (see instructions)..... 16a. . %

16b. Quarter 2: Annualization factors based on selected annualized period (see instructions)..... 16b. . %

16c. Quarter 3: Annualization factors based on selected annualized period (see instructions)..... 16c. . %

16d. Quarter 4: Annualization factors based on selected annualized period (see instructions)..... 16d. . %

17a. Quarter 1: Annualized commercial activity (line 15a x line 16a)..... 17a. , , , .

17b. Quarter 2: Annualized commercial activity (line 15b x line 16b) 17b. , , , .

17c. Quarter 3: Annualized commercial activity (line 15c x line 16c)..... 17c. , , , .

17d. Quarter 4: Annualized commercial activity (line 15d x line 16d) 17d. , , , .

Page 5 of 5 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

18a. Quarter 1: Annualized tax (see calculated tax rate in instructions—
use to figure line 12a)..... 18a. , , , .

18b. Quarter 2: Annualized tax (see calculated tax rate in instructions—
use to figure line 12b)..... 18b. , , , .

18c. Quarter 3: Annualized tax (see calculated tax rate in instructions—
use to figure line 12c)..... 18c. , , , .

18d. Quarter 4: Annualized tax (see calculated tax rate in instructions—
use to figure line 12d)..... 18d. , , , .

Part 3—Penalty on underpayments (see instructions)

19a. Quarter 1: Enter the amount of underpayment from line 9a.
If no underpayment, enter 0..... 19a. , , , .

19b. Quarter 2: Enter the amount of underpayment from line 9b.
If no underpayment, enter 0..... 19b. , , , .

19c. Quarter 3: Enter the amount of underpayment from line 9c.
If no underpayment, enter 0..... 19c. , , , .

19d. Quarter 4: Enter the amount of underpayment from line 9d.
If no underpayment, enter 0..... 19d. , , , .

20a. Quarter 1: Multiply line 19a by 5% 20a. , , , .

20b. Quarter 2: Multiply line 19b by 5% 20b. , , , .

20c. Quarter 3: Multiply line 19c by 5% 20c. , , , .

20d. Quarter 4: Multiply line 19d by 5% 20d. , , , .

21. Total penalty: add lines 20a, 20b, 20c, and 20d 21. , , , .

Enter the amount from line 21 above on line 20 of Form OR-CAT.

