

2021 Form OR-QUP-CAT

Oregon Department of Revenue

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

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|---|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 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"/> |



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. , , , .

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18a. Quarter 1: Annualized tax (see calculated tax rate in instructions—
use to figure line 12a)..... 18a. , , , . 0 0

18b. Quarter 2: Annualized tax (see calculated tax rate in instructions—
use to figure line 12b)..... 18b. , , , . 0 0

18c. Quarter 3: Annualized tax (see calculated tax rate in instructions—
use to figure line 12c)..... 18c. , , , . 0 0

18d. Quarter 4: Annualized tax (see calculated tax rate in instructions—
use to figure line 12d)..... 18d. , , , . 0 0

Part 3—Penalty on underpayments (see instructions)

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

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

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

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

20a. Quarter 1: Multiply line 19a by 5% 20a. , , , . 0 0

20b. Quarter 2: Multiply line 19b by 5% 20b. , , , . 0 0

20c. Quarter 3: Multiply line 19c by 5% 20c. , , , . 0 0

20d. Quarter 4: Multiply line 19d by 5% 20d. , , , . 0 0

21. Total penalty: add lines 20a, 20b, 20c, and 20d 21. , , , . 0 0

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