



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 8b .....6c.	<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 6b .....7b.	<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 6d .....7d.	<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 7b .....8b.	<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 7d .....8d.	<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 4b .....9b.	<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 4d .....9d.	<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. Equal quarterly payments (line 1 divided by 4, and multiplied 90%).....	10.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11a. Quarter 1: Prior year commercial activity tax (25% of line 2) .....	11a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11b. Quarter 2: Prior year commercial activity tax (25% of line 2) .....	11b.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11c. Quarter 3: Prior year commercial activity tax (25% of line 2) .....	11c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
11d. Quarter 4: Prior year commercial activity tax (25% of line 2) .....	11d.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12a. Quarter 1: Minimum required installment using annualized method (line 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: Minimum required installment using annualized method (line 18b minus line 12a). (see instructions).....	12b.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12c. Quarter 3: Minimum required installment using annualized method (line 18c minus line 12a and 12b). (see instructions).....	12c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
12d. Quarter 4: Minimum required installment using annualized method (line 18d minus line 12a, 12b, and 12c). (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: Taxable commercial activity for the period on line 14a..... 15a.   ,     ,     ,     .

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

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

15d. Quarter 4: Taxable 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.**