



## Do you have questions or need help?

If you still can't find the information you're looking for, you can email your questions about CAT and the administrative rules, or just call us.

**Phone** ..... 503-945-8005

Contact us for ADA accommodations or assistance in other languages.

**Email**..... [cat.help.dor@oregon.gov](mailto:cat.help.dor@oregon.gov)

This email address isn't secure and we can't guarantee confidentiality. Send general tax and policy questions only. Include your full phone number in the message.



[www.oregon.gov/dor](http://www.oregon.gov/dor)

150-106-002 (Rev. 12-08-20)

# What you need to know about **Corporate Activity Tax (CAT)**

Publication OR-CAT-BRO



# Curious about the CAT?



## About the Corporate Activity Tax

The Oregon Legislature created the Corporate Activity Tax during the 2019 session to provide new funding for early learning and K-12 education.

The CAT is imposed on businesses for the privilege of doing business in Oregon and is generating new funding for early learning and K-12 education.

The Corporate Activity Tax page on the Department of Revenue's website provides a wealth of information about the CAT. Find the CAT page by going to [www.oregon.gov/dor](http://www.oregon.gov/dor) and clicking on the Corporate Activity Tax link in the top center of the page.

## Registration

Business taxpayers can register for the CAT through Revenue Online, the department's internet portal for managing your tax accounts. Revenue Online can be accessed by clicking the link on the CAT page of the agency's website at [www.oregon.gov/dor](http://www.oregon.gov/dor).

## Administrative rules

A link on the right-hand side of the CAT page will take you to the Secretary of State's Oregon Administrative Rules Database. You can find the administrative rules for the CAT by searching current rules for Chapter 150, Division 317.

## FAQ

Frequently asked questions provide an overview of many of the rules and other topics to help you comply with the law. The FAQ can give you a basic understanding of the CAT without requiring you to sort through the rules themselves.



## CAT updates

You can also subscribe for email updates about the CAT by filling out a short form on the CAT page. It will ask for your name, the name of your business, a few other bits of information and your email address. Once you are subscribed, you'll get an email update every time there's something new to know about the CAT.