

How to Register for Corporate Activity Tax



Taxpayers and tax preparers

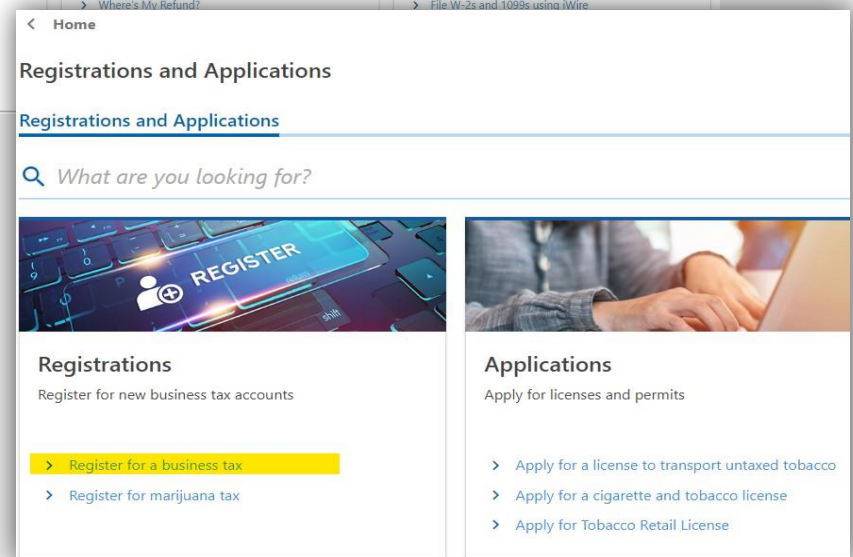
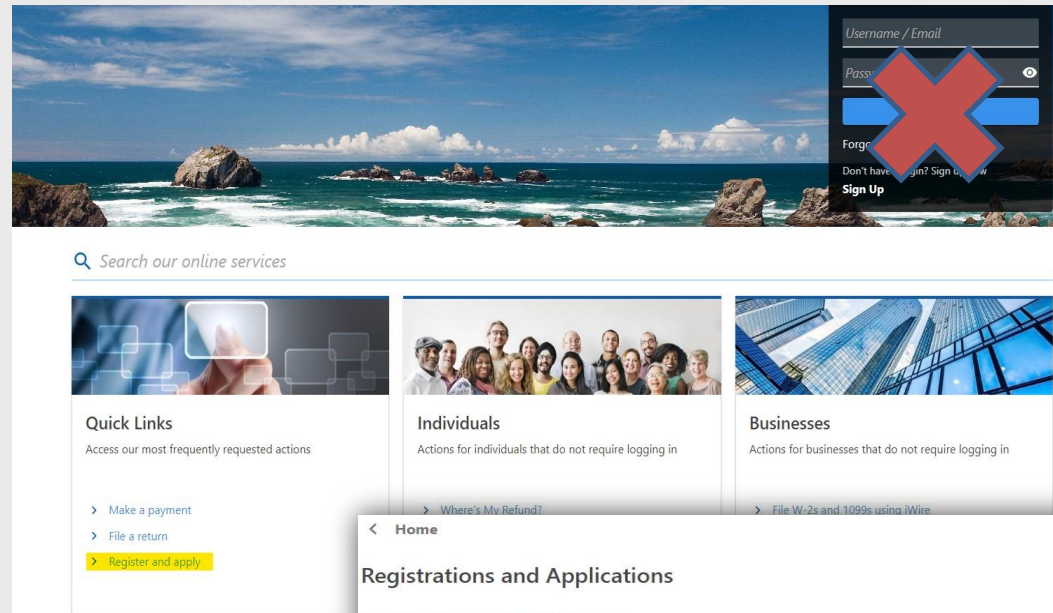


March 28, 2023

Revenue Online

Under **Quick Links**, click **Register and apply**. (Do not sign in or create a new Revenue Online account at this time.)

From the **Registrations** menu select **Register for a business tax**.



Choose an applicant type

- If you are registering using an Federal Employer Identification Number (FEIN), select **Business** from the drop down menu.
- If you are registering using an Social Security Number (SSN) or Individual Tax Identification Number (ITIN), select **Individual**.

The screenshot shows the 'Registration' section of the Oregon Department of Revenue website. The 'Account Selection' sub-section is active. It includes a navigation menu on the left with 'Registration' and 'Account Selection'. The main content area has a heading 'Account Selection' and a paragraph explaining that persons or unitary groups with Oregon commercial activity exceeding \$750,000 must register for the Corporate Activity Tax (CAT). Below this is a section titled 'Select the accounts you want to register for' with a list of checkboxes and their descriptions:

Account Type	Description
<input type="checkbox"/> Bicycle Excise	Taxable bicycle sales by retailers.
<input checked="" type="checkbox"/> Corporate Activity	Taxable Oregon commercial activity.
<input type="checkbox"/> Heavy Equipment Rental	Taxable equipment rental by rental providers.
<input type="checkbox"/> High Hazard Oil Train	Transporting oil by rail in Oregon by owners.
<input type="checkbox"/> Psilocybin Tax	Psilocybin sales tax.
<input type="checkbox"/> PTE-Selective	Pass-through Entity Elective Tax.
<input type="checkbox"/> Vehicle Privilege	New vehicle sales by dealers.
<input type="checkbox"/> Vehicle Use	New vehicle sales by out-of-state dealers to Oregon residents.

Below the list is a section titled 'Select your applicant type' with the question 'Am I a business or an individual?' and a required dropdown menu. A blue callout box labeled 'Business or Individual' has an arrow pointing to the dropdown menu.

Name and ID

- Enter the legal name of the designated Corporate Activity Tax (CAT) entity.
- Choose the ID Type from the dropdown menu, and enter your ID.

Unitary groups: You may designate any member of a unitary group as the entity you register, pay, and file under. A schedule of affiliates included in your unitary group isn't required when registering but will be required when you file your return.

To avoid delays or incorrect billings and/or penalties, please ensure you register, file, and pay under the same entity.

Select your applicant type

Am I a business or an individual? [?](#)

Business

Legal name of designated CAT entity – Unitary groups are required to register and file on a combined basis. A unitary group must designate a member from the group as its designated CAT entity. If you are not in a unitary group, enter the business entity's legal name.

Legal name *

Required

ID type *

Required

ID *

Required

I do not have a U.S. federal identifier

* Fields with an asterisk are required before you can move on.

What you need to register

Review the list of information you need to continue.

Submission

Registration

- Account Selection
- Requirements

Requirements

What you need to continue

To complete the registration process, you'll need:

- The mailing address for the account you are registering.
- The date you exceeded, or expect to exceed, \$750,000 in Oregon commercial activity for the first tax year you expect to file a CAT return. If you have not exceeded, or do not expect to exceed, \$750,000 in Oregon commercial activity, then you do not have to register at this time.
- A valid email address **or** a current Revenue Online login.
- Business Activity Code – Refer to the current list of North American Industry Classification System (NAICS) codes found with your federal income tax return instructions.

Taxpayer information

Note: If you have previously registered or filed for another tax program, the taxpayer information and mailing address will auto populate. If you wish to change this information, please call the Department of Revenue at 503-945-8005.

Requirements
Taxpayer Info

Taxpayer Information

Doing business as
WALLY'S WIDGETS

Organization type
Corporation

Activity code ⓘ
451120

Contact Information

Contact type
Business

Contact name
WALLY TAXPAYER

Phone type
Business Phone

Country
USA

Country code
1

Area code
(503)

Phone number
999-9999

Extension

Enter the taxpayer and contact information and mailing address of the designated CAT entity.

Mailing Address

Is the address outside of the United States?
 No Yes

Street
955 CENTER ST NE

Street 2

Unit type
ROOM

Unit
467

City
SALEM

State
OR - OREGON

ZIP
97301-2556

[Verify Address](#)

✔ Address verified

Account contact information

If the account contact information for CAT is different than on the previous screen, answer **Yes** and fill the correct information for CAT.

Registration ^


- Account Selection
- Requirements
- Taxpayer Info


Account Info

- Instructions
- Corporate Activity Tax**

Corporate Activity Tax


Enter your tax year beginning and ending dates for the first year you expect to file a CAT return. For example, a calendar year taxpayer will enter a tax year begin date of January 1 and a tax year end date of December 31. Fiscal year taxpayers will enter the beginning and ending date of their fiscal year as used on their federal return.

Tax year begin
01-Jan-2022 

Tax year end
31-Dec-2022 

Enter the date you exceeded, or expect to exceed, \$750,000 in Oregon commercial activity for the first calendar year you expect to file a CAT return. If you have not exceeded, or do not expect to exceed, \$750,000 in Oregon commercial activity, then you do not have to register at this time.

This account will be active on your tax year begin date.

30-Jun-2022 

Is this account contact information different than your taxpayer contact information?

No Yes

Is this account mailing address different than your taxpayer mailing address?

No Yes

Log in or sign up

- If you have a Revenue Online account, click **Yes** and enter your username/email and password.
- If you do not have a Revenue Online account, click **No**.

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info ^

- Instructions
- Corporate Activity Tax

Revenue Online

Login

Login


Do you have a Revenue Online account?

You will have access to the registered account using the Revenue Online login below.

Username / Email

wally@gmail.com

Password

..... 

Third-party access

If you are a third party requesting access for the taxpayer being registered, click **Yes** and provide the requested information. Otherwise, proceed by clicking **Next**.

The screenshot shows a web interface for the Oregon Department of Revenue. On the left is a blue navigation sidebar with the following menu items: Registration (with an expand icon), Account Selection, Requirements, Taxpayer Info, Account Info (with an expand icon), Instructions, Corporate Activity Tax, and Revenue Online. Under 'Revenue Online', the 'Login' option is highlighted with a white background. The main content area is titled 'Login' and contains the following sections:

- Do you have a Revenue Online account?** with radio buttons for 'No' and 'Yes'. The 'No' button is selected.
- Third-party access** section with the question: 'Are you a third party requesting access to the taxpayer being registered?'. Radio buttons for 'No' and 'Yes' are present, with the 'Yes' button selected.
- Examples - Who should use third-party access? (with an information icon).
- Important:** The third-party process requires users to set up access to their own tax profile first. This can be done by answering the following questions and completing the sign up on the next page.
- Have you or your company (the third party) ever filed a return for any program with the state of Oregon? with radio buttons for 'No' and 'Yes'. The 'No' button is selected.
- Are you a business or an individual? * (with a red asterisk). Below this is a dropdown menu with the text 'Required' and a downward arrow.

Third-party error

- This error will occur when a Revenue Online logon was created with access to a business but the option to allow new logons or to add third party access was not allowed.
- To allow third party access, the account administrator will need to update their settings to allow both new logons and third party access.

Third party mailing address

Is the address outside of the United States?

No Yes


Street
123 MAIN

Street 2

Unit type Unit

City State

SALEM OR - OREGON

 Your registration could not be completed. Please contact us and we will help you complete the registration or provide more information.
Please contact us at questions.dor@dor.oregon.gov or 503-378-4988.

Register for Revenue Online

- To create a Revenue Online account:
- Provide your contact information.
- Create a password.
- Choose a secret question and answer.

Registration ^

- Account Selection
- Requirements
- Taxpayer Info

Account Info ^

- Instructions
- Corporate Activity Tax

Revenue Online

- Login
- Sign Up**

Sign Up

Please fill in all of your information to sign up for a Revenue Online account. You must create an account to file returns or make payments.

Contact Information

Email - This will be your username.
Wally@gmail.com

Verify email
Wally@gmail.com

First name
WALLY

Last name
TAXPAYER

Phone type
Business Phone

Phone country
USA

Phone number
(503) 999-9999

Password and Security Question

Password
.....

Verify password
.....

Password requirements:

- Must be between 8 to 15 characters in length.
- Contain both letters and numbers.
- Use a special character (!, @, #, \$, %, ^, (,), &, *).
- Have both upper and lowercase letters.
- Cannot be the same as your username.

Secret question
What was the model name of you

Secret answer
.....

Confirm answer
.....

Information verification

If the information is correct, click submit. If not, use the menu on the left to make the necessary corrections.

Submission

Registration ^	Name : ABC
Account Selection	ID : **_***5165
Requirements	Mailing address : 955 CENTER ST NE SALEM OR 97301-2555
Taxpayer Info	Account : Corporate Activity
Account Info ^	Corporate Activity Tax : 1/1/2022
Instructions	Account commence
Corporate Activity Tax	Revenue Online login : Wally@gmail.com
Revenue Online ^	
Login	
Sign Up	
Summary	

Confirmation

- If you would like a printable confirmation of your registration, click **Printable View**.
- If you are finished, click **OK**.

Confirmation

Thank you for your submission. Your confirmation number is 2-140-560-512. We are sending you a confirmation email. Please check your spam folder if you don't see it. You can file returns and make payments for these accounts by logging in to Revenue Online.

[Printable View](#)

[OK](#)

Feedback

How satisfied were you with this process?



Comments

[Submit Feedback](#)

Survey

Please take a moment to fill out our brief survey on your experience.

Feedback

How satisfied were you with this process?




Comments

Submit Feedback

Print

A confirmation of your registration is available to print for your records.

 <p>Oregon Kate Brown, Governor</p>	Department of Revenue 955 Center St NE Salem, OR 97301-2555 www.oregon.gov/dor
Date: November 27, 2019	
Registration Information	
Customer Name: ABC COMPANY DBA: WALLY'S WIDGETS FEIN: XX-XXX4567 Business Phone: (503) 999-9999 Mailing Address: 955 CENTER ST NE SALEM, OREGON 97301-2555	
Account Information	
Corporate Activity Tax Account Commence: January 1, 2020 Contact Name: SALLY TAXPAYER Business Phone: (503) 888-8888 Mailing Address: 956 CENTER ST SALEM, OREGON 97301-0000	
Revenue Online Login	
Login: wally@mail.com Name: WALLY TAXPAYER Phone: (503) 999-9999	

Questions?

If you have additional questions, please contact us:

Email: OSBP.help.dor@dor.oregon.gov

Phone: 503-945-8005