

How to register for CAT



Taxpayers and tax preparers



February 14, 2020

Revenue Online

Under register, click, Corporate Activity Tax. (Do not sign in or create a new Revenue Online account at this time.)

Revenue Online

Home

New to Revenue Online?

Sign up now

Why sign up?

Log in

Username

Password

Log in

Forgot password?

Forgot username?

Type in a keyword to narrow your choices

Refunds

Where's my refund?

Register

Corporate Activity Tax

Vehicle and bicycle tax

HERT/High Hazard Oil Train

File & Pay

Make a payment

File a return

Choose an applicant type

- If you are registering using an FEIN, choose Business.
- If you are registering using an SSN or ITIN, choose Individual.

Business Tax Registration

Home > Business Tax Registration

Web Registration

REGISTRATION

Account Selection

Account Selection

Persons or unitary groups with Oregon commercial activity exceeding \$750,000 must register for the Corporate Activity Tax (CAT). If you've previously registered and need to make changes to your account information, log in to your ROL account or contact the department. If you have additional questions, please visit our [CAT webpage](#).

+ You are registering for the following account type

Corporate Activity Taxable Oregon commercial activity.

Select your applicant type

? Am I a business or an individual?

Individual Business

Required

Name and ID

- Enter the legal name of the designated 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.

Account Selection

Persons or unitary groups with Oregon commercial activity exceeding \$750,000 must register for the Corporate Activity Tax (CAT). If you've previously registered and need to make changes to your account information, log in to your ROL account or contact the department. If you have additional questions, please visit our [CAT webpage](#).

+ You are registering for the following account type

Corporate Activity Taxable Oregon commercial activity.

? Select your applicant type

Am I a business or an individual? 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
ABC COMPANY

ID Type
Federal Employer ID

ID
91-1234567

I do not have a U.S. federal identifier

Cancel < Previous Next >

What you need to register

Review the list of information you need to continue.

The screenshot displays the 'Business Tax Registration' portal. At the top, there is a navigation bar with a home icon and the text 'Home > Business Tax Registration'. Below this, the 'Web Registration' section is visible, with a sidebar menu containing 'REGISTRATION', 'Account Selection', and 'Requirements'. The 'Requirements' section is highlighted, and the main content area shows a heading 'What you need to continue' with a list of requirements.

Business Tax Registration

Home > Business Tax Registration

Web Registration

REGISTRATION

Account Selection

Requirements

REGISTRATION

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.
- 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.

Cancel

< Previous Next >

Taxpayer information

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

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

The screenshot displays the 'Business Tax Registration' web interface. The main heading is 'Business Tax Registration' with a home icon and a breadcrumb trail 'Home > Business Tax Registration'. Below this is a 'Web Registration' section with a sidebar menu containing 'REGISTRATION', 'Account Selection', 'Requirements', and 'Taxpayer Info' (which is highlighted). The main content area is titled 'REGISTRATION' and contains three sections: 'Taxpayer Info', 'Contact Information', and 'Mailing Address'.
- **Taxpayer Info:** Includes a text field for 'DBA (optional)' with the value 'WALLY'S WIDGETS', a dropdown for 'Organization Type' set to 'Corporation', and a text field for 'Activity Code' with the value '451120'.
- **Contact Information:** Includes a dropdown for 'Contact Type' set to 'Business', a text field for 'Contact Name' with the value 'WALLY TAXPAYER', a dropdown for 'Phone Type' set to 'Business Phone', a dropdown for 'Country' set to 'USA', and a phone number field with '1 (503) 999-9999' and an 'Extension' field.
- **Mailing Address:** Starts with a question 'Is the address outside of the United States?' with 'Yes' and 'No' buttons, where 'No' is selected. Below are text fields for 'Street' (955 CENTER ST NE), 'Street 2', 'Unit Type' (dropdown), 'Unit' (text), 'City' (SALEM), 'State' (OR - OREGON), and 'ZIP' (97301-2555). A green checkmark and 'Address Verified' button are at the bottom of this section.
At the bottom of the form are 'Cancel', '< Previous', and 'Next >' buttons.

Account contact information

If the account contact information for the CAT is different than on the previous screen, answer “yes” and fill in the correct information for the CAT.

Business Tax Registration

Home > Business Tax Registration

Web Registration

REGISTRATION

- Account Selection
- Requirements
- Taxpayer Info

ACCOUNT INFO

- Instructions
- Corporate Activity Tax

ACCOUNT INFO

Corporate Activity Tax

Corporate Activity Tax Registration

Enter the date you exceeded, or expect to exceed, \$750,000 in Oregon commercial activity. If you have not exceeded, or do not expect to exceed, \$750,000 in Oregon commercial activity, you don't have to register at this time.

Is this account contact information different than your taxpayer contact information? **Yes** No

Contact Name

Phone Type

Country

1 (503)

Is this account mailing address different than your taxpayer mailing address? **Yes** No

Is the address outside of the United States? Yes **No**

Street

Street 2

Unit Type

Unit

City State ZIP

[Click Here to Verify Address](#)

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.”

The screenshot displays the 'Business Tax Registration' page. The breadcrumb trail shows 'Home > Business Tax Registration'. Under 'Web Registration', the 'REVENUE ONLINE' section is active. A sidebar on the left lists navigation options: 'REGISTRATION' (Account Selection, Requirements, Taxpayer Info), 'ACCOUNT INFO' (Instructions, Corporate Activity Tax), and 'REVENUE ONLINE' (Login). The main content area is titled 'REVENUE ONLINE' and contains a 'Login' section. It asks 'Do you have a Revenue Online account?' with 'Yes' and 'No' buttons. Below this, it states 'You will have access to the registered account using the Revenue Online login below.' and provides input fields for 'Username / Email' (with the example 'wally@mail.com') and 'Password' (masked with dots).

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 displays the 'Web Registration' interface for the 'REVENUE ONLINE' section. The left sidebar contains navigation options: 'REGISTRATION' (Account Selection, Requirements, Taxpayer Info), 'ACCOUNT INFO' (Instructions, Corporate Activity Tax), and 'REVENUE ONLINE' (Login). The main content area is titled 'REVENUE ONLINE' and includes a 'Login' section with a 'Log in or sign up' button. Below this, a question asks 'Do you have a Revenue Online account?' with 'Yes' and 'No' buttons. The 'No' button is selected. A blue arrow points to the 'Third-party access' section, which asks 'Are you a third party requesting access to the taxpayer being registered?' with 'Yes' and 'No' buttons. The 'No' button is selected. A link for 'Examples - Who should use third-party access?' is provided. At the bottom, there are 'Cancel', '< Previous', and 'Next >' buttons.

Register for Revenue Online

To create a Revenue Online account:

- Provide your contact information.
- Create a password.
- Choose a secret question and answer.

The screenshot displays the 'Business Tax Registration' web page. The main heading is 'Business Tax Registration' with a home icon and a breadcrumb trail 'Home > Business Tax Registration'. Below this is a 'Web Registration' section with a navigation menu. The 'REGISTRATION' menu is expanded to show 'REVENUE ONLINE' as the selected option. Under 'REVENUE ONLINE', there are links for 'Account Selection', 'Requirements', 'Taxpayer Info', 'ACCOUNT INFO', 'Instructions', 'Corporate Activity Tax', 'REVENUE ONLINE', 'Login', and 'Sign Up' (which is highlighted with a blue arrow). The 'Sign Up' form is titled 'Sign Up' and includes the instruction: '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.' The form is divided into three columns: 'Contact Information', 'Password & Security Question', and 'Authentication'. The 'Contact Information' column contains fields for 'Email - This will be your username.' (wally@mail.com), 'Verify Email' (wally@mail.com), 'First Name' (WALLY), 'Last Name' (TAXPAYER), 'Phone Type' (Business Phone), and 'Phone Number' ((503) 999-9999). The 'Password & Security Question' column contains fields for 'Password', 'Verify Password', 'Secret Question' (What was the first concert you...), 'Secret Answer', and 'Confirm Answer'. The 'Authentication' column contains a checkbox for 'Use my login email', an 'Email' field (wally@mail.com), a 'Verify Email' field (wally@mail.com), and 'Text Message Authentication' fields for 'Wireless Carrier' (Verizon), 'Wireless Country' (USA), and 'Wireless Phone Number' ((503) 999-9999). At the bottom of the form are 'Cancel', '< Previous', and 'Next >' buttons.

Authentication

Provide an email address or wireless phone number to receive an activation code to validate your account.

Web Registration

REGISTRATION

- Account Selection
- Requirements
- Taxpayer Info

ACCOUNT INFO

- Instructions
- Corporate Activity Tax

REVENUE ONLINE

- Login
- Sign Up

REVENUE ONLINE

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	Password & Security Question	Authentication
Email - This will be your username. <input type="text" value="wally@mail.com"/>	Password <input type="password" value="....."/>	Provide your phone or email here. We will send you an authentication code to validate your identity.
Verify Email <input type="text" value="wally@mail.com"/>	Verify Password <input type="password" value="....."/>	Email Authentication <input type="checkbox"/> Use my login email
First Name <input type="text" value="WALLY"/>	Secret Question <input type="text" value="What was the first concert yo"/>	Email <input type="text" value="wally@mail.com"/>
Last Name <input type="text" value="TAXPAYER"/>	Secret Answer <input type="password" value="....."/>	Verify Email <input type="text" value="wally@mail.com"/>
Phone Type <input type="text" value="Business Phone"/>	Confirm Answer <input type="password" value="....."/>	Text Message Authentication Wireless Carrier <input type="text" value="Verizon"/>
Phone Number <input type="text" value="(503) 999-9999"/>		Wireless Country <input type="text" value="USA"/>
		Wireless Phone Number <input type="text" value="(503) 999-9999"/>

Information verification

If yes, click submit. If no, use the menu on the left to make the necessary corrections.

The screenshot shows a web application interface for business tax registration. At the top, there is a breadcrumb trail: Home > Business Tax Registration. Below this is a header for 'Web Registration'. A left-hand navigation menu contains several sections: 'REGISTRATION' (with sub-items: Account Selection, Requirements, Taxpayer Info), 'ACCOUNT INFO' (with sub-items: Instructions, Corporate Activity Tax), 'REVENUE ONLINE' (with sub-items: Login, Sign Up), and 'Summary' (which is currently selected and highlighted with a blue arrow). The main content area is titled 'SUMMARY' and displays the following information: Name: ABC COMPANY; ID: **-***4567; Mailing address: 955 CENTER ST NE SALEM OR 97301-2555; Account: Corporate Activity; Corporate Activity Tax begin: 1/1/2020; Account address: 956 CENTER ST SALEM OR 97301; Revenue Online login: wally@mail.com. At the bottom of the page, there are three buttons: 'Cancel', '< Previous', and 'Submit'.

Home > Business Tax Registration

Web Registration

REGISTRATION

- Account Selection
- Requirements
- Taxpayer Info

ACCOUNT INFO

- Instructions
- Corporate Activity Tax

REVENUE ONLINE

- Login
- Sign Up

Summary

SUMMARY

Name : ABC COMPANY

ID : **-***4567

Mailing address : 955 CENTER ST NE SALEM OR 97301-2555

Account : Corporate Activity

Corporate Activity Tax begin : 1/1/2020

Account address : 956 CENTER ST SALEM OR 97301

Revenue Online login : wally@mail.com

Cancel < Previous Submit

Confirmation

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

The screenshot shows a web interface for the Oregon Department of Revenue. At the top, there is a dark blue header with a hamburger menu icon and the word "Confirmation". Below this is a light blue breadcrumb trail: "Home > Business Tax Registration > Confirmation". The main content area is white and features a section titled "Confirmation" with a clipboard icon. The text reads: "Thank you for your submission. Your confirmation number is 0-628-651-520. 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." Below the text are two dark blue buttons: "Printable View" and "OK".

Below the "Confirmation" section is another section titled "Survey" with a clipboard icon. The text reads: "We value your feedback! Please take a moment to fill out our brief survey on your experience. Typically, the survey will take 2-3 minutes to complete. We actively use feedback to constantly improve our delivery and provide you with the best possible service." Below the text is a dark blue button: "Take the survey".


Survey

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

The screenshot shows a web interface with a dark blue header containing a hamburger menu icon and the word "Confirmation". Below the header is a light blue breadcrumb trail: "Home > Business Tax Registration > Confirmation". A section titled "Confirmation" with a clipboard icon contains the text: "Thank you for your submission. Your confirmation number is 0-628-651-520. 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." Below this text are two dark blue buttons: "Printable View" and "OK". A second section titled "Survey" with a clipboard icon contains the text: "We value your feedback! Please take a moment to fill out our brief survey on your experience. Typically, the survey will take 2-3 minutes to complete. We actively use feedback to constantly improve our delivery and provide you with the best possible service." Below this text is a dark blue button labeled "Take the survey".

Print

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

	Oregon Kate Brown, Governor	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:

Email: cat.help.dor@oregon.gov

Phone: 503-945-8005