

Oregon questions and answers from the May 21 DOR Tax Professional Liaison Meeting

Q1. Do Corporate Activity Tax (CAT) taxpayers need to register every year? For example, if they registered in 2020, do they need to register for 2021?

A1. No. Registration is one-time only. Once registered, taxpayers do not need to register for subsequent years.

Q2. Is worker's compensation insurance included as a labor cost for CAT?

A2. No. worker's compensation insurance is not included as a labor cost.

Q3. Does having a POA on file for a client change what I can view on Revenue Online?

A3. Having a Power of Attorney on file with the Dept of Revenue does not change what you can view on Revenue Online. If you submit an appeal, penalty waiver request, or an apportionment request on a client's behalf you will need to have a Power of Attorney on file.