



## 2008 Commercial Activity Tax Annual Return and 2009 Minimum Tax Payment Return With Instructions

Attached is the 2008 Commercial Activity Tax (CAT) Annual Return and 2009 Minimum Tax Payment Return. This return requires taxpayers to report its taxable gross receipts for the period Jan. 1 through Dec. 31, 2008 to determine if there is tax greater than the \$150 that was due Feb. 11, 2008 and to make the minimum tax payment for calendar year 2009. Failure to file this return and make payment of the tax due could result in a late filing penalty of up to \$50 or 10% of the tax due, whichever is greater, plus an additional late payment penalty of up to 15% of the tax due. The Ohio Department of Taxation encourages taxpayers to file and make payments electronically through the Ohio Business Gateway at [obg.ohio.gov](http://obg.ohio.gov). Please contact us at 1-888-722-8829 or by e-mail through our Web site at [tax.ohio.gov](http://tax.ohio.gov) if you have questions regarding this filing or available forms. **Alternatively, beginning Jan. 12, 2009, annual taxpayers may also file and pay electronically directly through the department's Web site at [tax.ohio.gov](http://tax.ohio.gov) using the new CAT eForm application.**

**Amended returns:** If an amended return is necessary due to the change in the information provided on the original return, please check the box on the front of the return to signify that it is amended.

**Line 1 – Taxable gross receipts (round to whole dollars only):** Enter the taxable gross receipts situated to Ohio for the period Jan. 1 through Dec. 31, 2008. Please see information release CAT 2005-17, which covers the calculation of taxable gross receipts. The information release is available on our Web site at [tax.ohio.gov](http://tax.ohio.gov).

**Line 2 – Less exclusion: If line 2 is greater than line 1, enter the minimum tax of \$150 for calendar year 2009 on line 6 (skip**

**lines 3 and 4) and submit the return and payment.** For the reporting period Jan. 1 through Dec. 31, 2008, the first \$1,000,000 in taxable gross receipts is excluded. If gross receipts for this period exceeded \$1,000,000, you are liable for additional tax and must complete lines 3 through 6. Additionally, if receipts exceed \$1,000,000 you will be required to file quarterly returns for the calendar year 2009.

**Line 3 – Net taxable gross receipts (round to whole dollars only):** Subtract line 2 from line 1 to determine the net taxable gross receipts. Net taxable gross receipts are the receipts situated to Ohio, less the exclusion amount of \$1,000,000.

**Line 4 – Tax due (round to whole dollars only):** Multiply line 3 by .002080 to determine your tax liability on taxable gross receipts in excess of \$1,000,000 and enter the result on line 4.

**Line 5 – Annual minimum tax:** For calendar year 2009, the annual minimum tax is \$150. If you anticipate taxable gross receipts exceeding \$150,000 for calendar year 2009, the amount is due with this return. If you do not anticipate taxable gross receipts exceeding \$150,000, you must cancel your account on or before Feb. 9, 2009 in order to avoid being subject to the minimum tax for calendar year 2009. You may cancel your account by indicating, in the area provided, the last date you were subject to the CAT.

**Line 6 – Total amount due (round to whole dollars only):** Add line 4 to line 5 and enter the amount on line 6. Please make remittance payable to Ohio Treasurer of State and mail to: Ohio Department of Taxation, P.O. Box 182101, Columbus, OH 43218-2101.