



Ohio Department of TAXATION

P.O. Box 182101 • Columbus, OH 43218-2101
tax.ohio.gov

CAT 10 INS
Prescribed 12/05

2005 Commercial Activity Tax Semi-Annual Return Instructions

Attached is the Commercial Activity Tax (CAT) return for the period July 1 through Dec. 31, 2005. This return must be received by the Ohio Department of Taxation on or before Feb. 10, 2006 in order to be timely filed. Failure to file this return timely could result in a penalty of up to \$50 or 10% of the tax due, whichever is greater. The Ohio Department of Taxation encourages taxpayers to file electronically through the Ohio Business Gateway at obg.ohio.gov. If filing by paper, a self-addressed return envelope has been enclosed for your convenience. Please contact us at 1-888-722-8829 or by e-mail through our Web site at tax.ohio.gov if you have questions regarding the filing of this return.

Amended return. If this return is an amended return, please check the box titled "Please mark here if amended return." An amended return is a return filed to amend the information previously reported on a return for the same period.

Cancellation. If you are no longer in business, please enter the last day of business activity in the appropriate box. If applicable, calculate and pay the tax through the last day of business.

Estimated taxable gross receipts: If you wish to estimate your taxable gross receipts using the estimation rule (see Ohio Adm. Rule 5703-29-9) by paying at least 85% of the actual tax due, please check the box directly below line 1. A taxpayer making an estimated payment in accordance with the rule will avoid paying interest and penalties. If you make this election, you will be required to file a reconciliation report for the semi-annual period when filing the return for the first quarter of 2006 or when reporting and paying the 2006 minimum fee.

Line 1 – Taxable gross receipts (round to whole dollars only): Enter the gross receipts sitused to Ohio for the period July 1 through Dec. 31, 2005. Please see Information Release CAT 2005-17 that covers the calculation of taxable gross receipts. The information release is available on our Web site at tax.ohio.gov.

Line 2 – Less exclusion: For the reporting period July 1 through Dec. 31, 2005, the first \$500,000 in taxable gross receipts (receipts sitused to Ohio) during that period is excluded. Your method of accounting for federal income tax purposes (cash or accrual) must be used when determining your taxable gross receipts for that period.

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 sitused to Ohio less the exclusion amount of \$500,000. If line 2 is greater than line 1, enter -0-.

Line 4 – Tax due (round to whole dollars only): If line 3 is greater than -0-, multiply line 3 by .0006 to determine your tax liability on taxable gross receipts in excess of \$500,000 and enter the result on line 4.

Line 5 – Semi-annual fee: For the July 1 through Dec. 31, 2005, reporting period, the semi-annual fee is \$75. Please note this fee is owed if your taxable gross receipts were greater than \$150,000 for calendar year 2005 (the \$150,000 threshold is not limited to the semi-annual period).

Line 6 – Total (round to whole dollars only): Add lines 4 and 5.

Line 7 – Less registration fee credit: Enter the total registration fee(s) paid when registering for the CAT.

Line 8 – Total amount due (round to whole dollars only): Subtract line 7 from line 6 and enter the amount on line 8. Please make remittance payable to Ohio Treasurer of State and mail to: Ohio Department of Taxation, P.O. Box 182101, Columbus, OH 43218-2101. If the registration fee credit on line 7 is greater than the total on line 6, enter -0-, however, your overpayment will automatically be credited to the tax due on your next filing.

Please detach here – DO NOT USE PENCIL to complete this form.

2005 Commercial Activity Tax Semi-Annual Return

CAT account number		Must be received by	
		Feb. 10, 2006	
FEIN or SSN		MMDDYY	
Reporting period		To cancel CAT account, enter last day of business.	
7/1/05-12/31/05			
Name			
C/O or DBA			
Mailing Address			
City, State, ZIP Code			

Form 1. Taxable gross receipts
CAT 10
Prescribed 12/05
(Mark an "X" in the box if using the estimation rule.)

- Less exclusion
- Net taxable gross receipts (if line 2 is greater than line 1, enter -0-)
- Tax due (multiply line 3 x 0.0006)
- Semi-annual fee
- Total (add lines 4 and 5)
- Registration fee credit
- Total amount due** (subtract line 7 from line 6)

0	0
5	000,000.00
0	0
0	0
7	5.00
0	0
0	0
0	0
0	0
\$	00

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.

Please mark here if amended return. Make remittance payable to Ohio Treasurer of State and mail to: Ohio Dept. of Taxation, P.O. Box 182101, Columbus, OH 43218-2101.

Signature Date
For State Use Only
MMDDYY