Ohio | Department of Taxation

P.O. Box 16158
Columbus, OH 43216-6158

CAT RTFS
Rev. 12/11

Commercial Activity Tax – Request to File Separately*

Primary taxpayer's name _____

Address _____

City _____ State _____ ZIP code _____

FEIN or Social Security no. _____ CAT account no. _____

Member requesting to file separately _____

Address _____

City _____ State _____ ZIP code _____

FEIN or Social Security no. _____ CAT account no. _____

Reason for request to file separately (must list specific reasons/issues)

❑ Check here if continued on attached page

_____

_____

_____

Note: This request may be made only by combined taxpayer groups. If this request is granted, the member requesting to file separately may not elect to consolidate with other members of the same or a different taxpayer group. The tax commissioner may revoke special filing approval at any time.

Effective date of separate filing (if different from the succeeding tax period) _____
Note: Special approval by the tax commissioner is required for the separate filing to begin with the current tax period. Please attach a letter documenting reasons for this request.

Primary taxpayer and member agree to the following: The separately filing member may not claim any of the group's $250,000 quarterly exclusion. The member will file as a separate taxpayer and will be subject to the applicable tax rate on all of the member's taxable gross receipts without any quarterly exclusion. The separately filing member is financially sound and currently able to pay the commercial activity tax. All members, including the separately filing member, remain jointly and severally liable for the combined group's tax liability.

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Primary taxpayer representative	Signature	Date (MM/DD/YY)
Representative of member requesting to file separate	Signature	Date (MM/DD/YY)

Contact telephone no. (required) _____ E-mail _____

Please send this request to: Ohio Department of Taxation, CAT Division-CAT RTFS, P.O. Box 530, Columbus OH 43216-0530 or fax to (614) 644-9641.

*This form is created pursuant to Adm. Rule 5303-29-08.