



Department of
Taxation

Commercial Activity Tax (CAT) Filing Deadline Reminder

This message is a reminder to all Commercial Activity Tax (CAT) practitioners and taxpayers that the first quarter 2014 CAT return is due May 12, 2014. The 2013 CAT 12 annual return is also due on May 12th, 2014 for all Commercial Activity Tax annual taxpayers.

As a reminder, beginning with the tax return due on August 12, 2013, a taxpayer is required to indicate on its return the portion of the taxpayer's receipts attributable to motor fuel used for propelling vehicles on public highways, railways, and waterways.

R.C. 5751.07 was amended in the most recent budget bill to allow the Department to require annual CAT taxpayers to file and pay electronically for returns filed on or after January 1, 2014. Taxpayers may file and pay electronically through the Ohio Business Gateway at business.ohio.gov. Alternatively, annual taxpayers may utilize TeleFile as a means for filing and paying the annual CAT return electronically beginning in April 2014.

For tax periods beginning on January 1, 2014 and thereafter, the annual minimum tax (AMT) will become a tiered structure, and taxpayers will pay an amount that corresponds with their overall commercial activity. The taxpayer will utilize its previous calendar year's taxable gross receipts to determine the current year's AMT. For more information, please refer to information release [CAT 2013-05 - Commercial Activity Tax: Annual Minimum Tax Tiered Structure- Issued October, 2013](#).

Answers to your Commercial Activity Tax questions can be found on the web site at www.tax.ohio.gov or by calling the CAT Division at 1-888-722-8829.

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