

## Reminder

This message is a reminder to all Commercial Activity Tax (CAT) practitioners and taxpayers that the third quarter 2011 CAT return is due November 10th, 2011. Taxpayers that filed a rule based estimated CAT return for the second quarter 2011 would be required to file a reconciliation return by November 10th, 2011.

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

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