



## 2006 Commercial Activity Tax Annual Return and 2007 Minimum Tax Payment Return With Instructions

Attached are the 2006 Commercial Activity Tax (CAT) Annual Return and 2007 Minimum Tax Payment Return. This return requires taxpayers to report its taxable gross receipts for the period Jan. 1 through Dec. 31, 2006 to determine if there is tax greater than the \$150 that was due May 10, 2006 and to make the minimum tax payment for calendar year 2007. 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 **business.ohio.gov**. 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 this filing or available forms.

**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, 2006. 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**.

**Line 2 – Less exclusion:** If line 2 is greater than line 1, enter the minimum tax of \$150 for calendar year 2007 on line 6 (skip lines 3 and 4) and submit the return and payment. For the reporting period Jan. 1 through Dec. 31, 2006, 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 2007.

**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 .00104 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 2007, the annual minimum tax is \$150. If you anticipate taxable gross receipts exceeding \$150,000 for calendar year 2007, this amount is due with the return. If you do not anticipate taxable gross receipts exceeding \$150,000, you must cancel your account on or before Feb. 9, 2007 in order to avoid being subject to the minimum tax for calendar year 2007. 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.

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

### 2006 Commercial Activity Tax Annual Return and 2007 Minimum Tax Payment Return

CAT account number		Must be received by	Form <b>CAT 12</b> Rev. 11/06	Mark here if amended return. <input type="checkbox"/>
		Feb. 9, 2007		
FEIN or SSN		M M D D Y Y		
Reporting period		To cancel CAT account, enter last day subject to tax.		
1/1/06-12/31/06				
Name				
C/O or DBA				
Mailing address				
City, state, ZIP code				

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.

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

1. 2006 taxable gross receipts	00
2. Less exclusion	1,000,000.00
3. Net taxable gross receipts (if line 2 is greater than line 1, enter -0-)	00
4. Tax due (multiply line 3 x .00104)	00
5. 2007 annual minimum tax	150.00
6. Total amount due	\$ 00

Signature \_\_\_\_\_ Date \_\_\_\_\_

For State Use Only

M M D D Y Y