Ohio | Department of Taxation
P.O. Box 16158
Columbus, OH 43216-6158

CAT FF

Rev. 1/10

Request to Change Filing Frequency

Please do not use staples.

CAT account number

FEIN or Social Security number

Use only UPPERCASE letters.

Reporting member's name

Please check the appropriate box below:

❑ **Quarterly filing frequency**
A taxpayer switching from a calendar year filing frequency to a calendar quarter filing frequency may, for the first quarter of the change, apply the prior calendar quarter(s) exclusion amounts to the first calendar quarter return the taxpayer files that calendar year. The tax rate shall be based on the rate imposed in the calendar quarter in which the taxpayer switches from a calendar year taxpayer to a calendar quarter taxpayer. Effective date (MM/DD/YY):

❑ **Annual filing frequency**
Annual filing frequency is effective in the current calendar year if the request is approved by the tax commissioner before the due date of the annual minimum tax (due May 10 of each year). Otherwise, the annual filing frequency is effective the following calendar year. Effective date (MM/DD/YY):

NOTE: By checking the box above, the taxpayer affirms that it will have less than $1 million in taxable gross receipts for the current calendar year.

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this request to change filing frequency.

Signature _____ Date (MM/DD/YY) _____

Name _____ Title _____

Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

Your first name

M.I.

Last name

Home address (number and street)

City

State

ZIP code

Telephone

Fax

Title

E-mail

Please send this request to: Ohio Department of Taxation, CAT Division, P.O. Box 16158 Columbus, OH 43216-6158 or fax to (614) 644-9641.