



Department of Taxation

P.O. Box 182101
Columbus, OH 43218-2101

CAT 10 INS
Prescribed 12/05

2005 Commercial Activity Tax Semi-Annual Return Instructions

Attached is the Commercial Activity Tax (CAT) return for the period July 1 through Dec. 31, 2005. This return must be received by the Ohio Department of Taxation on or before Feb. 10, 2006 in order to be timely filed.

Amended return. If this return is an amended return, please check the box titled "Please mark here if amended return." An amended return is a return filed to amend the information previously reported on a return for the same period.

Cancellation. If you are no longer in business, please enter the last day of business activity in the appropriate box. If applicable, calculate and pay the tax through the last day of business.

Estimated taxable gross receipts: If you wish to estimate your taxable gross receipts using the estimation rule (see Ohio Adm. Rule 5703-29-9) by paying at least 85% of the actual tax due, please check the box directly below line 1.

Line 1 - Taxable gross receipts (round to whole dollars only): Enter the gross receipts sitused to Ohio for the period July 1 through Dec. 31, 2005. Please see Information Release CAT 2005-17 that covers the calculation of taxable gross receipts.

Line 2 - Less exclusion: For the reporting period July 1 through Dec. 31, 2005, the first \$500,000 in taxable gross receipts (receipts sitused to Ohio) during that period is excluded.

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 sitused to Ohio less the exclusion amount of \$500,000.

Line 4 - Tax due (round to whole dollars only): If line 3 is greater than -0-, multiply line 3 by .0006 to determine your tax liability on taxable gross receipts in excess of \$500,000 and enter the result on line 4.

Line 5 - Semi-annual fee: For the July 1 through Dec. 31, 2005, reporting period, the semi-annual fee is \$75. Please note this fee is owed if your taxable gross receipts were greater than \$150,000 for calendar year 2005 (the \$150,000 threshold is not limited to the semi-annual period).

Line 6 - Total (round to whole dollars only): Add lines 4 and 5.

Line 7 - Less registration fee credit: Enter the total registration fee(s) paid when registering for the CAT.

Line 8 - Total amount due (round to whole dollars only): Subtract line 7 from line 6 and enter the amount on line 8. 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.

2005 Commercial Activity Tax Semi-Annual Return

Form CAT 10 (Mark an "X" in the box if using the estimation rule.)
CAT account number, FEIN or SSN, Reporting period 7/1/05-12/31/05, Name, C/O or DBA, Mailing Address, City, State, ZIP Code

- 1. Taxable gross receipts
2. Less exclusion
3. Net taxable gross receipts (if line 2 is greater than line 1, enter -0-)
4. Tax due (multiply line 3 x 0.0006)
5. Semi-annual fee
6. Total (add lines 4 and 5)
7. Registration fee credit
8. Total amount due (subtract line 7 from line 6)

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75.00
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\$ 00

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

Signature, Date, For State Use Only MMDDYY