



**ADD/REMOVE a Member to/from Group**  
**Commercial Activity Tax (CAT) Consolidated Elected and Combined Taxpayer Groups**  
(This form only applies to existing taxpayer groups. Please complete form CAT ES for changing the filing status.)

Primary member CAT account number \_\_\_\_\_

Primary member FEIN/SSN \_\_\_\_\_

Primary member name \_\_\_\_\_

If taxpayer is a consolidated elected taxpayer group, does it elect to include its non-U.S. entities?  Yes  No

**Note:** This only applies to a consolidated elected taxpayer group that did not have any non-U.S. entities at the time it made the initial election to consolidate. If the group subsequently acquired such a person at the requisite level of ownership and control, it must choose to either include or exclude the non-U.S. entities at the time of acquisition. This election is binding for the remainder of the eight calendar quarters of the initial consolidated election.

Add/remove (select one)	FEIN/SSN	Address (only required when adding members)			Type of ownership <sup>1</sup>	State/country of incorporation
		City	State	ZIP code	NAICS code <sup>2</sup>	Effective date <sup>3</sup>
Trade name or DBA		Country			Reason for removal (if applicable) <sup>4</sup>	
<input type="checkbox"/> Add <input type="checkbox"/> Remove						
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I hereby declare the above to be true and correct to the best of my knowledge and belief.

Date \_\_\_\_\_ Signature of applicant or agent \_\_\_\_\_

<sup>1</sup>Ownership type (e.g., association, trust, C corp, LLC, LLP, LTD, partnership, S corp, single member LLC, sole proprietor, other)

<sup>2</sup>For NAICS codes, visit [tax.ohio.gov](http://tax.ohio.gov) and click on "Tax Forms"

<sup>3</sup>"Effective date" refers to the date this entity became a member of the consolidated elected or combined taxpayer group or the date this entity was removed from the consolidated elected or combined taxpayer group for filing purposes

<sup>4</sup>Reasons for removal (e.g., out of business, sold business, merger, dissolution, bankruptcy, other)

Any member acquired or formed after the filing of the initial registration shall be included in the group. The group must notify the tax commissioner of any additions with the next tax return filed.  
*Please make additional copies of this form as necessary.*