



Department of
Taxation
P.O. Box 16158
Columbus, OH 43216-6158
tax.ohio.gov

ADD/REMOVE a Member to/from Group Commercial Activity Tax (CAT)

CAT AR
Rev. 5/13

Consolidated Elected and Combined Taxpayer Groups

(This form only applies to existing taxpayer groups. Please complete form CAT ES for changing the filing status.)

Reporting Member CAT Account Number _____ Reporting Member FEIN/SSN _____ Reporting Member Name _____

Add/remove (select one)	FEIN/SSN	Address <i>(only required when adding members)</i>			Type of ownership ¹	State/country of incorporation
Name of member of consolidated elected/combined taxpayer		Address			NAICS code ²	Effective date (MM/DD/YYYY) ³
Trade name or DBA		City	State	ZIP code	Reason for removal <i>(if applicable)</i> ⁴	
Already registered for CAT? Please provide acct. #		Country			Reason for addition <i>(if applicable)</i> ⁵	
<input type="checkbox"/> Add <input type="checkbox"/> Remove						
<input type="checkbox"/> Add <input type="checkbox"/> Remove						
<input type="checkbox"/> Add <input type="checkbox"/> Remove						
<input type="checkbox"/> Add <input type="checkbox"/> Remove						

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Date (MM/DD/YYYY) _____ Signature _____

Contact telephone no. _____ E-mail _____

¹ Ownership type (e.g., association, trust, C corporation, LLC, LLP, LTD, partnership, S corporation, single member LLC, sole proprietor, other)

² For NAICS codes visit tax.ohio.gov and click on "Forms" and under the "Other Form Resources" section, click on the link for NAICS codes.

³ "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

⁴ Reasons for removal (e.g., out of business, sold business, merger, dissolution, bankruptcy, etc.)

⁵ Reasons for addition (e.g., reorganized, merger, acquired, etc.)

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. **You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT. The chart must comply with R.C. 5751.011, R.C. 5751.012, and O.A.C. 5703-29-02.**
Please make additional copies of this form as necessary.