

Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA | Timothy R. Harris, CPA

Dear Client;

Re: State of Ohio
Commercial Activity Tax (CAT)

Your Commercial Activity Tax (CAT) Annual Return and Minimum Tax Payment Return is due in May. The return requires taxpayers to report taxable gross receipts for the period January 1st through December 31st to determine if the tax is greater than the \$150.00 for the calendar year. All returns must be filed electronically or by using the TeleFile system. No paper returns will be accepted by the State.

The minimum payment is due if anticipated gross receipts will exceed \$150,000.00. If you do not anticipate gross taxable receipts to exceed \$150,000.00, you must cancel your account on or before May 10th to avoid being taxed the minimum amount. If anticipated receipts exceed \$1,000,000.00 you will be required to file quarterly returns for the calendar year. For quarterly CAT filers, payments will be due in May, August, November and February.

Electronic filing is done through the Ohio Business Gateway (OBG) system. If you are required to file and have not set up an account through this system, you should do so as soon as possible by visiting business.ohio.gov. If you choose to use the TeleFile system, simply dial 1-800-697-0440 from a touch tone phone and follow the prompts. One requirement for TeleFile is that you are registered for a CAT account.

If you would like for us to electronically file your return and you have an account setup with the Ohio Business Gateway, we will need the user ID and password associated with your account. If you have not set up an account, we will be happy to assist you as needed.

If you have any questions, please contact us.

HIRTH, NORRIS & GARRISON, LLP