2005 Commercial Activity Tax Semi-Annual Return Instructions

The commercial activity tax (CAT) is a low-rate, broad-based annual business privilege tax measured by the amount of gross receipts for all forms of business organizations having taxable (situsedto Ohio) gross receipts in excess of $150,000, other than financial institutions, dealers in intangibles, insurance companies, selected affiliates of the forgoing or public utilities paying a gross receipts excise tax.

Amended return. If the return being filed is an amended return, please check the box titled "Mark here if amended return." An amended return is a return being 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.

Change of mailing address. If you wish to change the mailing address shown on the return, please check the appropriate box and enter your new mailing address in the space provided on the back of this return.

Line 1 – Taxable gross receipts: Gross receipts situsedto Ohio for the period 07/01/05 to 12/31/05, less Ohio-sitused deductions. Deductions are limited to: cash discounts allowed and taken; returns and allowances; bad debts; and receipts from the sale of previously reported gross receipts.

Line 2 – Less exclusion: For the reporting period 7/01/2005 through 12/31/2005, the first $500,000 in taxable (situsedto Ohio) gross receipts is subject to the annual fee.

Line 3 – Net taxable gross receipts: Subtract line 2 from line 1 to determine the net taxable gross receipts. Net taxable gross receipts are the receipts situsedto Ohio less the exclusion amount of $500,000. If line 2 is greater than line 1, enter -0-.

Line 4 – Tax due: If line 3 is greater than 0, multiply line 3 by .0006 to determine the tax liability on taxable gross receipts in excess of $500,000 and enter here.

Line 5 – Annual fee: For the 2005 reporting period, the annual fee is $75 for the first $500,000 in taxable (situsedto Ohio) gross receipts.

Line 6 – Total: Add lines 4 and 5.

Line 7 – Less registration fee credit: Enter the total registration fee(s) paid when registering for the commercial activity tax.

Line 8 – Total amount due: Subtract line 7 from line 6 and enter the amount on line 8. Make remittance payable to Ohio Treasurer of State and mail to: Ohio Department of Taxation, P.O. Box 182101, Columbus, OH 43218-2101. If the registration fee on line 7 is greater than the total on line 6, enter -0-.

Draft 10/14/05

Please detach here – DO NOT USE PENCIL to complete this form.

2005 Commercial Activity Tax Semi-Annual Return

CAT account number: 12 345678	TIN: 20	Must be received by: Feb. 10, 2006	Form CAT 10 Rev. 10/05
FEIN or SSN: 34 1234567		M M D D Y Y	
Reporting period: 7/1/05-12/31/05		To cancel CAT account, enter last day of business.	

Joe Q. Taxpayer
5555 Liberty Avenue
Columbus, OH 43215-2299

1. Taxable gross receipts **(check box if estimated)** ☐	.00
2. Less exclusion	500,000.00
3. Net taxable gross receipts (if line 2 is greater than line 1, enter -0-)	.00
4. Tax due (multiply line 3 x 0.0006)	.00
5. Annual fee	75.00
6. Total	.00
7. Registration fee credit	.00
8. Total amount due	$ .00

For State Use Only

Please mark here if amended return. Amd

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

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.

Signature Date

12345678 2 1205 4 122