



Ohio Commercial Activity Tax (CAT) Instructions for Registration

Taxpayers are encouraged to register electronically at **business.ohio.gov**. If paper registration is chosen, please complete this registration in black or blue ink – do not use pencil. Write each letter or number in a separate box using uppercase letters. Please mail the completed registration form to: Ohio Department of Taxation, Business Tax Division, P.O. Box 16158, Columbus, OH 43216-6158, or fax to (206) 666-4462. Additional details regarding this tax can be found at **tax.ohio.gov**.

What Must Be Reported On This Registration

Primary Taxpayer – The taxpayer listed as the primary taxpayer on this registration will become the primary reporting entity for the commercial activity tax (CAT). While it is preferred that the primary taxpayer be the parent corporation, in the case of a parent and subsidiary companies, the primary reporting entity need not be the parent company. In the case of a consolidated elected taxpayer, the reporting entity for the CAT must have the authority to bind all of the members of the group to the election. Schedules A and B are used to provide supplemental information regarding commonly owned entities, corporate officers and additional partners/members.

Federal Employer Identification Number – If you have a federal employer identification number (FEIN), you need to provide this number. If you are a foreign (non-USA) business, or a newly established business and do not yet have a FEIN, write either “applied for” or “non-USA business” across the header.

Social Security Number – Provide this number only if the business you are registering does not have a FEIN. Provide the social security number of the sole proprietor. Because we may be requiring you to provide us with a Social Security number, the *Federal Privacy Act of 1974* requires us to inform you that your providing us your Social Security number is mandatory. Specifically, Ohio Revised Code section 5703.057 authorizes this department to request this information. Your failure to supply any information requested on a tax form prescribed by the tax commissioner will result in a delay or denial of your registration and could result in the imposition of penalties.

Line 1 – Type of Organization: Check the box indicating the form of business organization. If the business is anything other than a sole proprietorship, you must complete Schedule A.

Line 2 – Type of Taxpayer: All taxpayers fall into one of four categories:

- Single entity taxpayer,*

- Combined taxpayer (common owned entities that are not part of consolidated taxpayer election),
- 50% consolidated elected taxpayer by a common owner, or
- 80% consolidated elected taxpayer by a common owner.

Combined Taxpayer: All taxpayers having more than a 50% common ownership with other entities, and who have not elected to file as a consolidated group, must register and file as a combined group. Combined taxpayers are required to register only those members that have enough contacts (i.e., substantial nexus) in Ohio. Unlike, consolidated taxpayers, sales between the members of a combined taxpayer are **not** excludable taxable gross receipts.

Consolidated Elected Taxpayer: Taxpayers with at least a 50% common ownership interest with other entities have the option of consolidating all commonly owned entities into a single taxpayer. Such taxpayers may choose to include all entities that have at least a 50% common ownership or elect to only include those entities that have at least an 80% common ownership. Taxpayers that choose the consolidation option may exclude those receipts between members in the group. For taxpayers choosing this option, all entities (50% or 80% common ownership, whichever is elected) must be included in the consolidated group (even those with no substantial nexus and those that are excluded entities). In addition, this election is irrevocable for eight calendar quarters. By checking this box, this registration binds all applicable entities and they must be listed on Schedule B.

Taxpayers choosing to consolidate also have the option of including or excluding foreign (non-USA) corporations (with the same ownership percentage – 80% or 50% – as elected for the consolidated election as discussed above). Please check the appropriate box indicating the selection. If the election is made to include all non-USA-owned corporations, this election is also irrevocable for eight calendar quarters.

Note: An entity cannot be a member of both a consolidated elected and a combined taxpayer group. A joint venture, in which an entity is owned 50/50 by two other entities, may be a member of two different consolidated groups. If the election is made not to consolidate, then the joint venture must register as a single entity taxpayer. In addition, excluded foreign (non-USA) corporations or those entities that are owned less than 80% but more than 50% by a consolidated taxpayer making an 80% election are still required to register as a single entity taxpayer or part of a combined group, as applicable.

Line 3 – Number of Members: If the taxpayer is a consolidated elected or a combined taxpayer, please enter the number of entities or related members that are included in the consolidated or combined group. This number can be changed on future tax returns.

*In general, single entity taxpayers either have no ownership interest in other entities or have 50% or less common ownership with other entities.

Line 4 – Legal Name:

4 A: Enter the legal name of the business. If you are a sole proprietor do not complete this line.

4 B: If you are a sole proprietor, enter the last name, the first name and the middle initial of the sole proprietor.

Line 5 – Trade Name or DBA: If the business is using a DBA or trade name, enter the DBA or trade name of the business.

Line 6 – Primary Address: Primary address information should reflect the principle location or home office of the taxpayer (see contact information for alternative address).

On page 2: Please re-enter your FEIN (or Social Security number if you do not have a FEIN). In the event that pages become separated, this will ensure proper registration.

Line 7 – Contact Information: Complete the address portion only if you want to use an alternative address (such as a tax preparer) that is different from the reported primary address. Note that this address will be used to receive all legal correspondence regarding your account, including returns and billings/assessments. Also, please provide your phone number, fax number and e-mail address. If provided, the e-mail address may be used by this department to notify you of tax changes.

Line 8 – Place of Incorporation: If applicable, list the state or country under whose laws the business is organized. If a sole proprietor, leave this blank.

Line 9 – Ohio Secretary of State Information: If you are registered to conduct business in Ohio, please provide the charter number, registration number or license-to-conduct-business number issued by the Ohio Secretary of State. (This question generally applies to businesses other than sole proprietorships.)

Line 10 – North American Industry Classification System (NAICS): This is an industry classification system used by many governmental agencies. Please choose the category that best describes your business activity and enter the six-digit code. If not familiar with these codes, visit our Web site at tax.ohio.gov for a listing of the NAICS codes.

Line 11 – Date Subject to the CAT: This is the date on which you first reached \$150,000 in taxable gross receipts. It will be used to determine the first year and tax period that you are responsible to register and pay the CAT. For taxpayers first subject to the CAT in calendar year 2005, you may use July 1, 2005 as the date you were subject to the CAT.

Line 12 – Filing Frequency: Please check here if you anticipate more than \$1 million in taxable gross receipts during the current calendar year. Taxpayers whose annual taxable gross receipts exceed \$1 million must file quarterly returns. All others must file annually.

Signature – The registration must be signed and dated by a person responsible for the accuracy of the information provided.

Schedule A

All entities, other than sole proprietorships must complete Schedule A.

Please list the required information for the corporate officers, partners or members. If you are a consolidated elected taxpayer or a combined taxpayer, list the information only for the primary reporting entity.

If the primary reporting entity is a partnership, LLC or LLP, please provide the names, addresses and social security numbers of the partners/members. If there are more than five partners/members, it is only necessary to provide this information for the five partners/members with the largest ownership interest.

If the primary reporting entity is an association, trust or other type of business organization, please provide the names and addresses of the owners/members/trustees. (It is not necessary to provide the social security numbers of the owners/members/trustees.)

If the primary reporting entity has officers, please provide the names and addresses of the president, vice president, treasurer, secretary and statutory agent. (It is not necessary to provide the social security numbers of the corporate officers.)

Schedule B

All entities that are consolidated or combined taxpayers must complete Schedule B.

Schedule B is to be completed only by those entities that are either consolidated or combined taxpayers. The primary reporting entity is the entity that will file the return on behalf of all members.

In the case of a consolidated elected taxpayer, list all entities that are included in the consolidated election. The entities to include depend on whether you elect to include those members that meet either the 50% or 80% ownership tests as well as whether you elect to include foreign (non-USA) corporations. In the case of a combined taxpayer, list all entities in which you have more than a 50% ownership and that have substantial nexus with Ohio. Taxpayers that are not a part of the elected consolidated group must register as either a single entity taxpayer or as a member of a combined group with other applicable commonly owned businesses if they have substantial nexus in Ohio and that are not part of the elected consolidated group.

In all cases, please provide either the social security number or the FEIN of each member, along with the name, address, type of organization, state or country under which the entity is organized, and NAICS code.

NAICS Codes

Accommodations

Bed and Breakfast Inns	721191
Boarding Houses	721310
Casino Hotels	721120
Hotels & Motels	721110
Other Lodging	721199
RV (Recreational Vehicle) Parks/Camps	721210

Administrative Support & Waste Management & Remediation Services

Business Service Centers	561430
Call Centers	561420
Carpet/Upholstery Cleaning	561740
Collection Agencies	561440
Credit Bureaus	561450
Document Prep Services	561410
Employment Services	561300
Exterminating Services	561710
Facilities Support Services	561210
Investigation and Security Services	561600
Janitorial Services	561720
Landscaping Services	561730
Office Administrative Services	561110
Other Buildings/Dwellings Services	561790
Other Business Support Services	561490
Other Support Services	561900
Travel Arrangement Services	561500
Waste Management Services	562000

Agriculture, Forestry, Fishing/Hunting

Animal Aquaculture	112510
Animal Production Support	115210
Cattle Feedlots	112112
Cattle Ranching	112111
Crop Production Support	115110
Dairy Cattle / Milk Production	112120
Fishing	114110
Forest Nurseries	113210
Forestry Support	115310
Fruit/Nut Farming	111300
Greenhouses	111400
Hunting/Trapping	114210
Logging	113310
Oilseed/Grain Farming	111100
Other Animal Production	112900
Other Crop Farming	111900
Pig Farming	112210
Poultry/Egg Production	112300
Sheep/Goat Farming	112400
Timber Tract Operations	113110
Vegetable/Melon Farming	111210

Arts, Entertainment and Recreation

Agents/Managers for Athletes/Entertainers	711410
Amusement Parks & Arcades	713100
Gambling Industries	713200
Independent Artists/Writers/Performers	711510
Museums/Historical/Similar Institutions	712100
Other Amusement/Recreation Industries (Gyms)	713900
Performing Arts Companies	711100
Promoters of Arts/Sports/Similar Events	711300
Spectator Sports	711210

Construction

Building Finishing Contractors	238300
Commercial Bldg Construction	236200
Electrical Contractors	238210
Foundation/Structure/Bldg Exterior Contractors	238100
Land Subdivision	237210
Other Building Equipment Contractors	238290
Other Heavy/Civil Engineering Construction	237990
Other Specialty Trade Contractors	238900
Plumbing/Heating/AC Contractors	238220
Residential Bldg Construction	236110
Road/ Bridge Construction	237310
Utility System Construction	237100

Educational Services

Educational Services	611000
----------------------------	--------

Finance and Insurance

Commercial Banking	522110
Commodity Contracts Brokerage	523140
Commodity Contracts Dealing	523130
Consumer Lending	522291
Credit Card Issuing	522210
Credit Intermediation Activities	522300
Credit Unions	522130
Insurance Agencies & Brokerages	524210
Insurance/Employee Benefit Funds	525100
Insurance/Reinsurance Carriers	524150
International Trade Financing	522293
Investment Banking/Securities Dealing	523110
Life/Health/Medical Insurance/ Reinsurance Carriers	524140
Other Depository Credit Intermediation	522190
Open-End Investment Funds	525910
Other Financial Investment Activities	523900
Other Financial Vehicles	525990
Other Insurance Related Activities	524290
Other Nondepository Credit Intermediation	522298
Real Estate Credit	522292
Real Estate Investment Trusts	525930
Sales Financing	522220
Savings Institutions	522120
Secondary Market Financing	522294
Securities Brokerage	523120
Securities/Commodity Exchanges	523210
Trusts/Estates/Agency Accounts	525920

Health Care and Social Assistance

Child Day Care Services	624410
Chiropractors	621310
Community Food/Housing/Emergency/ Other Relief Services	624200
Dentists	621210
Family Planning Centers	621410
Freestanding Emergency Centers	621493
HMO Medical Centers	621491
Home Health Care Services	621610
Hospitals	622000
Individual/Family Services	624100
Kidney Dialysis Centers	621492
Medical/Diagnostic Labs	621510
Mental Health Practitioners	621330
Mental Health Specialists	621112
Nursing/Residential Care Facilities	623000
Optometrists	621320
Other Health Care Services	621900
Other Misc Health Practitioners	621399
Other Outpatient Care Centers	621498
Outpatient Mental Health/ Substance Abuse Ctrs	621420
Physical/Occupational Therapists	621340
Physicians	621111
Podiatrists	621391
Vocational Rehabilitation Services	624310

Holding Companies

Bank Holding Companies	551111
Other Holding Companies	551112

Information

Book Publishers	511130
Cable/Other Subscription Programming	515210
Data Processing/Hosting/Related Services	518210
Directory/Mailing List Publishers	511140
Internet Publishing/Broadcasting	516110
Internet Service Providers	518111
Motion Picture/Video Industries	512100
Newspaper Publishers	511110
Other Information Services	519100
Other Publishers	511190
Periodical Publishers	511120
Radio/Television Broadcasting	515100
Software Publishers	511210
Sound Recording Industries	512200
Telecommunications	517000
Web Search Portals	518112

Manufacturing

Apparel/Footwear/ Leather/Textiles

Apparel Accessories/Other Apparel Mfg	315990
Apparel Knitting Mills	315100
Cut/Sew Apparel Contractors	315210
Footwear Mfg	316210
Leather/Hide Tanning Finishing	316110
Men's & Boys' Apparel Mfg	315220
Other Apparel Mfg	315290
Other Leather/Allied Product Mfg	316990
Textile Mills	313000
Textile Product Mills	314000
Women's & Girls' Apparel Mfg	315230

Beverage & Tobacco Product

Breweries	312120
Distilleries	312140
Soft Drink/Ice Mfg	312110
Tobacco Manufacturing	312200
Wineries	312130

Chemical

Basic Chemical Mfg	325100
Cleaning Materials Mfg	325600
Fertilizer/Other Agricultural Chemical Mfg	325300
Other Chemical Product/Preparation Mfg	325900
Paint, Coating, & Adhesive Mfg	325500
Pharmaceutical Mfg	325410
Resin/Synthetic Rubber/Fibers Mfg	325200

Computer and Electronic Product

Audio/Video Equipment Mfg	334310
Communications Equipment Mfg	334200
Computer/Peripheral Equipment Mfg	334110
Magnetic/Optical Media Mfg	334610
Navigational/Measuring/Electromedical/ Control Instruments Mfg	334500
Other Electronic Component Mfg	334410

Electrical Equipment/Appliance/ Component

Electrical Equipment Mfg	335310
Electric Lighting Equipment Mfg	335100
Household Appliance Mfg	335200
Other Electrical Equipment Mfg	335900

Fabricated Metal Product

Architectural/Structural Metals Mfg	332300
Boiler/Tank/Shipping	332400
Coating/Engraving/Heat Treating	332810
Container Mfg	332510
Cutlery/Handtool Mfg	332210
Forging/Stamping	332110
Hardware Mfg	332610
Other Fabricated Metal Product Mfg	332900
Spring/Wire Product Mfg & Machine Shops	332700

Food

Animal Food Mfg	311110
Animal Processing	311610
Bakeries/Tortilla Mfg	311800
Dairy Product Mfg	311500
Fruit/Vegetable Preserving Mfg	311400
Grain/Oilseed Milling	311200
Other Food Mfg	311900
Seafood Product Prep	311710
Sugar Product Mfg	311300

Machinery

Agriculture/Construct/Mining Machinery Mfg ..	333100
Commercial/Service Industry Machinery Mfg ..	333310
Engine/Power Transmission Equip Mfg	333610
HVAC & Comm Refrigeration Equip Mfg	333410
Industrial Machinery Mfg	333200
Metalworking Machinery Mfg	333510
Other General Purpose Machinery Mfg	333900

Miscellaneous

Furniture/Related Product Mfg	337000
Medical Equipment/Supplies Mfg	339110
Other Misc Mfg	339900
Printing/Related Support Activities	323100

Nonmetallic Mineral Product

Cement/Concrete Product Mfg	327300
Clay Product/Refractory Mfg	327100
Glass/Glass Product Mfg	327210
Lime/Gypsum Product Mfg	327400

Other Nonmetallic Mineral Product Mfg	327900
Paper/Wood Product	
Converted Paper Product Mfg	322200
Paper/Pulp Mills	322100
Sawmills/Wood Preservation	321110
Veneer/Plywood Product Mfg	321210
Other Wood Product Mfg	321900
Petroleum/Coal Products	
Other Petroleum/Coal Products Mfg	324190
Paving/Roofing Materials Mfg	324120
Petroleum Refineries	324110
Plastics/Rubber	
Plastics Product Mfg	326100
Rubber Product Mfg	326200
Primary Metal Product	
Aluminum Production/Processing	331310
Foundries	331500
Iron/Steel Mills/Ferroalloy Mfg	331110
Nonferrous Metal Production/Processing	331400
Steel Product from Purchased Steel	331200
Transportation Equipment	
Aerospace Product/Parts	336410
Motor Vehicle Body/Trailer Mfg	336210
Motor Vehicle Mfg	336100
Motor Vehicle Parts Mfg	336300
Railroad Rolling Stock Mfg	336510
Ship/Boat Building	336610
Other Transportation Equipment Mfg	336990
Mining	
Coal Mining	212110
Metal Ore Mining	212200
Mining Support Activities	213110
Oil/Gas Extraction	211110
Other Mining/Quarrying	212390
Sand/Gravel/Clay Mining/Quarrying	212320
Stone Mining/Quarrying	212310
Other Services	
Personal/Laundry Services	
Barber Shops	812111
Beauty Salons	812112
Cemeteries/Crematories	812220
Civic/Religious/Similar Organizations	813000
Coin-Operated Laundries/Drycleaners	812310
Dry cleaning/Laundry Services	812320
Funeral Homes/Funeral Services	812210
Linen/Uniform Supply	812330
Nail Salons	812113
Other Personal Care Services	812190
Other Personal Goods Repair	811490
Parking Lots/Garages	812930
Pet Care Services	812910
Photofinishing	812920
Repair/Maintenance	
Auto Body/Paint/Interior/Glass Repair	811120
Auto Mechanical & Electrical Repairs	811110
Electronic/Precision Equipment Repair	811210
Equipment Repair of Commercial Machinery	811310
Footwear/Leather Goods Repair	811430
Home/Garden Equipment Repair	811410
Other Automotive Repair (washing/waxing)	811190
Other Personal Services	812990
Reupholstery/Furniture Repair	811420
Professional, Scientific and Technical Services	
Advertising/Related Services	541800
Architectural Services	541310
Building Inspection Services	541350
Certified Public Accountants	541211
Computer Facilities Mgmt Services	541513
Computer Systems Design Services	541512
Custom Computer Programming Services	541511
Drafting Services	541340
Engineering Services	541330
Geophysical Surveying/Mapping Services	541360
Landscape Architecture Services	541320
Lawyers	541110
Mgmt/Scientific/Technical Consulting Services	541600
Marketing Research/Public Opinion Polling	541910
Other Accounting Services	541219
Other Computer Related Services	541519
Other Legal Services	541190
Other Professional/Scientific/Technical Services	541990
Payroll Services	541214
Photographic Services	541920

Scientific Research/Development Services ..	541700
Specialized Design Services	541400
Surveying/Mapping Services	541370
Tax Preparation Services	541213
Testing Laboratories	541380
Translation/Interpretation Services	541930
Veterinary Services	541940
Real Estate	
Cooperative Housing	531114
Real Estate Agents/Brokers	531210
Real Estate Appraisers	531320
Other Activities Related to Real Estate	531390
Real Estate Property Managers	531310
Rental and Leasing	
Auto/Truck/RV Equipment Rental/Leasing	532100
Commercial Equipment Rental (Farm & Medical)	532400
Consumer Electronics/Appliances Rental	532210
Formal Wear/Costume Rental	532220
General Rental Centers	532310
Mini-warehouses & Self-Storage Units Lessors	531130
Nonfinancial Intangible Assets Lessors	533110
Nonresidential Buildings Lessors	531120
Other Consumer Goods Rental	532290
Other Real Estate Property Lessors	531190
Residential Bldgs/Dwellings Lessors	531110
Video Rental	532230
Retail Trade	
Building Material/Garden Equipment	
Hardware Stores	444130
Home Centers	444110
Lawn/Garden Equipment Stores	444200
Other Building Material Dealers	444190
Paint/Wallpaper Stores	444120
Clothing/Accessories	
Children's Clothing Stores	448130
Clothing Accessories Stores	448150
Family Clothing Stores	448140
Jewelry Stores	448310
Luggage/Leather Goods Stores	448320
Men's Clothing Stores	448110
Other Clothing Stores	448190
Shoe Stores	448210
Women's Clothing Stores	448120
Electronics/Appliance Stores	
Camera/Photographic Supplies Stores	443130
Computer/Software Stores	443120
Electronics Stores	443112
Household Appliance Stores	443111
Food/Beverage Stores	
Baked Goods Stores	445291
Confectionery/Nut Stores	445292
Convenience Stores	445120
Drinking Places (Alcoholic Beverages)	722410
Full-Service Restaurants/Cafeterias	722110
Grocery Stores	445110
Limited-Service Eating Places	722210
Liquor Stores	445310
Meat Markets	445210
Other Specialty Food Stores	445299
Produce Markets	445230
Seafood Markets	445220
Special Food Services (Caterers)	722300
Fuel	
Gas Stations	447100
Heating Oil Dealers	454311
Liquefied Petroleum Gas Dealers	454312
Other Fuel Dealers	454319
Furniture/Home Furnishings	
Floor Covering Stores	442210
Furniture Stores	442110
Other Home Furnishings Stores	442299
Window Treatment Stores	442291
Antique Furniture	453310
General Merchandise	
Department Stores	452110
Other General Merchandise Stores	452900
Health/Personal Care Stores	
Cosmetics/Beauty Supplies Stores	446120
Pharmacies/Drug Stores	446110
Optical Goods Stores	446130
Other Health/Personal Care Stores	446190
Miscellaneous Store Retailers	
Art Dealers	453920
Florists	453110
Gift Stores	453220

Office Supplies Stores	453210
Other Miscellaneous Store Retailers	453990
Pet/Pet Supplies Stores	453910
Used Merchandise Stores	453310
Motor Vehicle/Parts Dealers	
Auto Parts & Tire Stores	441300
Boat Dealers	441222
Mobile Home Dealers	453930
Motorcycle Dealers	441221
New Car Dealers	441110
Other Motor Vehicle Dealers	441229
Recreational Vehicle Dealers	441210
Used Car Dealers	441120
Nonstore Retailers	
E-Shopping/Mail Order Houses	454110
Other Direct Selling Establishments	454390
Vending Machine Operators	454210
Sporting Goods/Hobbies/Book/Music Stores	
Book Stores	451211
Hobby/Toy/Game Stores	451120
Musical Instrument/Supplies Stores	451140
News Dealers/Newsstands	451212
Record Stores	451220
Sewing Goods Stores	451130
Sporting Goods Stores	451110
Transportation and Warehousing	
Air Transportation	481000
Air Transportation Support	488100
Charter Bus Industry	485510
Couriers	492110
Freight Transportation Arrangement	488510
Local Trucking	484110
Long-distance Trucking	484120
Interurban/Rural Bus Transportation	485210
Limousine Service	485320
Local Messengers/Delivery	492210
Motor Vehicle Towing	488410
Other Passenger Transportation	485990
Other Road Transportation Support	488490
Other Transportation Support	488990
Pipeline Transportation	486000
Rail Transportation	482110
Rail Transportation Support	488210
Scenic/Sightseeing Transportation	487000
School/Employee Bus Transportation	485410
Specialized Freight Trucking	484200
Taxi Service	485310
Urban Transit Systems	485110
Warehousing/Storage	493100
Water Transportation Support	488300
Water Transportation	483000
Utilities	
Electric Generation/Transmission/ Distribution	221100
Natural Gas Distribution	221210
Steam/Water/Sewage Systems	221300
Wholesale Trade	
Alcoholic Beverages	424800
Apparel/Notions	424300
Business to Business Electronic Markets	425110
Chemical Products	424600
Commercial Equipment/Supplies	423400
Druggists' Sundries	424210
Electronic Goods	423600
Farm Product Raw Materials	424500
Farm Supplies	424910
Furniture/Home Furnishings	423200
Grocery/Related Products	424400
Hardware/Plumbing/Heating Equipment	423700
Jewelry/Watch/Precious Stone/Metals	423940
Lumber/Other Construction Materials	423300
Machinery/Equipment/Supplies	423800
Metal/Mineral (except Petroleum)	423500
Motor Vehicle & Parts/Supplies	423100
Nursery/Florists' Supplies	424930
Other Misc Durable Goods	423990
Other Misc Nondurable Goods	424990
Paint and Supplies	424950
Paper/Paper Products	424100
Petroleum/Petroleum Products	424700
Printed Materials	424920
Recyclable Materials	423930
Sporting/Recreational Goods	423910
Tobacco/Tobacco Products	424940
Toy/Hobby Goods	423920
Wholesale Trade Agents/Brokers	425120