



Commercial Activity Tax Credit Schedule

CAT account number (of primary reporting entity) \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Reporting member's name \_\_\_\_\_

Street address (number and street) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Period covered (MM/DD/YY) \_\_\_\_\_ to (MM/DD/YY) \_\_\_\_\_
(Quarter for which this report is being submitted)

Please see O.A.C. 5703-29-22 contained in information release CAT 2007-03 for more detailed information regarding the CAT credits.

Table with 5 columns: Credit, Refundable or Nonrefundable, Ohio Revised Code Section, Carryforward Period, First Period Credit Can Be Used Against the CAT. Rows include Jobs Retention Tax Credit, Credit for Qualified Research Expenses, Credit for R&D Loan Payments, Credit for Unused NOLs, Ohio Historic Preservation Tax Credit\*, Ohio Motion Picture and Broadway Theatrical Production Credit, Film and Theater Capital Improvement Project Credit, Jobs Creation Tax Credit, Jobs Retention Tax Credit, and Credit for Unused NOLs.

\*Credit can be claimed against CAT provided that the taxpayer is unable to claim the credit under Ohio Revised Code sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47 or 5747.76. The credit certificate must have an effective date after December 31, 2013, but before June 30, 2021.

\*\*In the event that the nonrefundable credit is not fully utilized, the excess shall be refunded to the taxpayer. However, if any amount of the credit is refunded, the sum of the amount refunded and the amount applied to reduce the tax otherwise due for that year shall not exceed \$3 million. The taxpayer may then carry forward any excess balance for not more than five calendar years.

To submit this application, please use one of the following options:

Online Notice Response Service: tax.ohio.gov - Contact Us - or - gateway.ohio.gov

eFax: 206-666-4462

Mail: Ohio Department of Taxation Business Tax Division - CAT CS P.O. Box 16158 Columbus, OH 43216-6158

**Credit Schedule**

(If credits are being claimed by members of a consolidated elected or combined taxpayer group, a separate schedule is required for each entity that is claiming a credit.)

The CAT account number of the entity entitled to the credit may be different than that of the primary reporting entity.

Entity entitled to credit: Name \_\_\_\_\_ FEIN \_\_\_\_\_ CAT account number \_\_\_\_\_

| <b><u>Nonrefundable Credits</u></b>   |                                  |  |   |                                  |
|---|----------------------------------|--|---|----------------------------------|
| <b>+ Must <u>include</u> credit certificate received from the Ohio Department of Development.</b> |                                  |  |   |                                  |
|   | <b>A</b>                         | <b>B</b>   | <b>C</b>  | <b>D</b>                         |
|   | Opening Unused<br>Credit Balance | Credits Earned<br>During Current<br>Reporting Period | Credits Claimed<br>During Current<br>Reporting Period | Closing Unused<br>Credit Balance |
| 1. Jobs retention tax credit+   |                                  |  |   |                                  |
| 2. Qualified research expense tax credit  |                                  | complete calculation<br>below                        |   |                                  |
| 3. Research and development loan repayment tax credit+  |                                  |  |   |                                  |
| 4. Ohio historic preservation tax credit+   |                                  |  |   |                                  |
| 5. Total  |                                  |  | *   |                                  |

\*Combine with credits being claimed by other entities in the group (if any) and carry this forward to the nonrefundable credits line on your CAT return.

**Qualified Research Expense Tax Credit Calculation**

Current Calendar Year (20\_\_\_\_) Expenses: \_\_\_\_\_

Prior calendar year 1 (20\_\_\_\_) expenses: \_\_\_\_\_

Prior calendar year 2 (20\_\_\_\_) expenses: \_\_\_\_\_

Prior calendar year 3 (20\_\_\_\_) expenses: \_\_\_\_\_

Average of 3 prior year expenses: \_\_\_\_\_

Difference: \_\_\_\_\_

7% of difference: \_\_\_\_\_

Credit earned (include this amount in the closing balance): \_\_\_\_\_

Address where the qualified research expenses were incurred: \_\_\_\_\_

**Refundable Credits**

CAT CS  
Rev. 11/23

**Must include credit certificate received from the Ohio Department of Development**


- Ohio historic preservation tax credit ..... 1. \_\_\_\_\_
- Ohio motion picture and Broadway theatrical production credit ..... 2. \_\_\_\_\_
- Film and theater capital improvement projects credit ..... 3. \_\_\_\_\_
- Jobs creation tax credit ..... 4. \_\_\_\_\_
- Jobs retention tax credit ..... 5. \_\_\_\_\_
- Total of lines 1 through 5 to be carried forward to the refundable tax credits line of the CAT return ..... 6. \_\_\_\_\_

**Declaration and Signature**

(an officer or managing agent of the corporation must sign this declaration)

I declare under penalties of perjury that this report (including any accompanying schedule or statement) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report, and that this corporation has not, during the preceding year, except as permitted by Ohio Revised Code sections 3517.082, 3599.03 and 3599.031, directly or indirectly paid, used or offered, consented, or agreed to pay or

use any of its money or property for or in aid of or opposition to a political party, a candidate for election or nomination to public office, or a political action committee, legislation campaign fund, or organization that supports or opposes any such candidate or in any manner used any of its money for any partisan political purpose whatsoever, or for reimbursement or indemnification of any person for money or property so used.

\_\_\_\_\_       \_\_\_\_\_      \_\_\_\_\_  
 Date (MM/DD/YY)      Signature of officer or managing agent      Title

\_\_\_\_\_      \_\_\_\_\_  
 Contact phone number      E-mail