



### Commercial Activity Tax Credit Report

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)

*For taxpayers subject to the phase-out of the corporation franchise tax and the phase-in of the commercial activity tax (CAT), 2008 was the last report year for which certain credits were available. For all subsequent years, the credits automatically converted to credits against the CAT and may be claimed beginning July 1, 2008. As such, for CAT periods beginning on or after July 1, 2008, a taxpayer may apply any of the following unused corporation franchise tax credits against the CAT, provided the combined number of carryforward years under the corporation franchise tax and the CAT does not exceed the carryforward period allowed, if applicable. Please see O.A.C. 5703-29-22 contained in information release CAT 2007-03 for more detailed information regarding the CAT credits.*

Credit	Reundable or Nonrefundable	Revised Code Section	Carryforward Period	First Period Credit Can Be Used Against the CAT
Jobs Retention Tax Credit	Nonrefundable	5751.50(B) & 122.171	Three years	Period beginning July 1, 2008
Credit for Qualified Research Expenses	Nonrefundable	5751.51	Seven years	Period beginning July 1, 2008
Credit for R&D Loan Payments	Nonrefundable	5751.52	Unlimited	Period beginning July 1, 2008
Credit for Unused NOLs	Nonrefundable	5751.53	Twenty years	2010
Credit for Unused NOLs	Refundable	5751.53	N/A	2030
Jobs Creation Tax Credit	Refundable	5751.50(A) & 122.17	N/A	Period beginning July 1, 2008
Jobs Retention Tax Credit*	Refundable	5751.50(B) & 122.171	N/A	Period beginning Jan. 1, 2011

\*Sub. H.B. 58 of the 129th General Assembly amended R.C. 5751.50(B) to include a *refundable* jobs retention tax credit for an eligible business that meets all of the following conditions: (1) retains at least 1,000 full-time equivalent employees at a project site; (2) the company makes payments for a capital investment project of at least \$25 million for a specified period of time; and (3) receives a substantial, written offer of financial incentives from another state in 2010. Additionally, the Department of Development must recommend the granting of this credit for the company to the Tax Credit Authority prior to July 1, 2011.

**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 \_\_\_\_\_

**Nonrefundable Credits**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Opening Unused Credit Balance	Credit Earned During Current Reporting Period	Credits Claimed During Current Reporting Period	Closing Unused Credit Balance
1. Jobs retention credit <sup>+</sup>				
2. Qualified research expense credit				
3. Research and development loan repayment credit <sup>+</sup>				
4. Total			*	

\*Combine with credits being claimed by other entities in group (if any) and carry this forward to **line 7** on your CAT return.

**<sup>+</sup>Must attach credit certificate received from the Department of Development**

**Refundable Credits**

**Must attach credit certificate received from the Department of Development**

Jobs creation credit..... 1. \_\_\_\_\_  
 Jobs retention credit..... 2. \_\_\_\_\_  
 Total of lines 1 and 2 to be carried forward to **line 11** of CAT return..... 3. \_\_\_\_\_

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 telephone no.	_____ E-mail	