



**Department of Taxation**  
 P.O. Box 16158  
 Columbus, OH 43216-6158  
 tax.ohio.gov

## ADD/REMOVE Member(s) to/from Group Commercial Activity Tax (CAT)

CAT AR  
 Rev. 8/20

### Consolidated Elected and Combined Taxpayer Groups

(This form only applies to existing taxpayer groups. Please complete form CAT ES for changing the filing status.)

Reporting Member CAT Account Number \_\_\_\_\_ Reporting Member FEIN/SSN \_\_\_\_\_ Reporting Member Name \_\_\_\_\_

Add/remove (select one)	FEIN/SSN	Address <i>(only required when adding members)</i>			Type of ownership <sup>1</sup>	State/country of incorporation
Name of member of consolidated elected/combined taxpayer		Address			NAICS code <sup>2</sup>	Effective date (MM/DD/YYYY) <sup>3</sup>
Trade name or DBA		City	State	ZIP code	Reason for removal <i>(if applicable)</i> <sup>4</sup>	
Already registered for CAT? Please provide acct. #		Country			Reason for addition <i>(if applicable)</i> <sup>5</sup>	
<input type="checkbox"/> Add <input type="checkbox"/> Remove						
<input type="checkbox"/> Add <input type="checkbox"/> Remove						
<input type="checkbox"/> Add <input type="checkbox"/> Remove						

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Date (MM/DD/YYYY) \_\_\_\_\_ Signature \_\_\_\_\_

Contact telephone no. \_\_\_\_\_ E-mail \_\_\_\_\_

<sup>1</sup> Ownership type (e.g., association, trust, C corporation, LLC, LLP, LTD, partnership, S corporation, single member LLC, sole proprietor, other)

<sup>2</sup> For NAICS codes visit [tax.ohio.gov](http://tax.ohio.gov) and click on "Forms" and under the "Other Form Resources" section, click on the link for NAICS codes.

<sup>3</sup> "Effective date" refers to the date this entity became a member of the consolidated elected or combined taxpayer group or the date this entity was removed from the consolidated elected or combined taxpayer group for filing purposes

<sup>4</sup> Reasons for removal (e.g., out of business, sold business, merger, dissolution, bankruptcy, etc.)

<sup>5</sup> Reasons for addition (e.g., reorganized, merger, acquired, etc.)

Any member acquired or formed after the filing of the initial registration shall be included in the group. The group must notify the tax commissioner of any additions with the next tax return filed. **You must attach a complete organizational chart (including percentages of ownership between all entities) showing the business structure that reflects its common owner for purposes of the CAT. The chart must comply with R.C. 5751.011, R.C. 5751.012, and O.A.C. 5703-29-02.**  
*Please make additional copies of this form as necessary.*

**Options to send this request: Electronically:** tax.ohio.gov – Contact Us - Online Notice Response Service or gateway.ohio.gov – Online Notice Response Service:  
 eFax – 206-666-4462; **Mail:** Ohio Department of Taxation, Business Tax Division - CAT AR, P.O. Box 16158 Columbus OH 43216-6158