



**Department of
Taxation**

Please do not
use staples.

CAT ES Rev. 11/23
**Request to Change
Election Status**

CAT account number <input type="text"/>	FEIN/SSN <input type="text"/>	Date of original consolidation <input type="text"/>	Eff. date of change request <input type="text"/>
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Use only UPPERCASE letters.

Reporting member's name

Section 1 – Change in Status

Please 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.

1. New taxpayer type: (Check only one)

Consolidated elected at 80% Consolidated elected at 50% Combined Single

- By checking either consolidated box above, the group hereby elects to file a consolidated return. Any consolidated election will remain in effect for eight calendar quarters and is automatically renewed unless cancelled by the registrant prior to the expiration of the eight calendar quarters.
- Existing consolidated elected taxpayer groups wishing to cancel a previous election to consolidate should complete section 2 of this form.
- Please reference R.C. 5751.011 and 5751.012, as well as information releases CAT 2005-05 and CAT 2005-16 for a detailed explanation of each filing status.
- If changing to a consolidated elected or combined taxpayer group and adding members, attach CAT AR.

2. If the group is a consolidated elected taxpayer group, does the group elect to include its non-U.S. entities?

Yes No N/A (currently do not have any non-U.S. entities) Number of members

3. Please enter the total number of members, including the primary/reporting member.

Primary/reporting member's first name <input type="text"/>	M.I. <input type="text"/>	Last name <input type="text"/>
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Section 2 – Cancellation of Consolidated Election

By checking this box, the above-referenced taxpayer group hereby notifies the tax commissioner that the group cancels its election to consolidate. Such cancellation is not effective until the expiration of eight calendar quarters from the time of election or renewal to consolidate. The group will become a combined taxpayer group, providing common ownership exists, pursuant to rule 5703-29-19. Please attach documentation indicating how each entity should now be registered.

Note: This section should only be answered if an existing consolidated elected taxpayer group wishes to notify the tax commissioner of the cancellation of their previous consolidated election. I hereby declare the above to be true and correct to the best of my knowledge and belief.

SIGN HERE (required)

I declare under penalty of perjury that I am the taxpayer or the taxpayer's authorized agent having knowledge of the relevant facts in this matter to file this request to change election status.

<input type="text"/>	<input type="text"/>
Signature	Date (MM/DD/YY)
<input type="text"/>	<input type="text"/>
Name	Title

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 either the next tax return filed or form CAT AR. **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.**



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Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

Your first name M.I. Last name

Home address (number and street)

City State ZIP code

Telephone -- Fax --

Title E-mail

Options to submit 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 ES, P.O. Box 16158, Columbus OH 43216-6158

