



Pittman & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

How to Pay Oregon Commercial Activity Tax ("CAT") Estimates & Balance Due Electronically 2020

Oregon Commercial Activity Tax ("CAT") Electronic Payment Requirement

Pursuant to guidance contained in a Temporary Administrative Order published by the Oregon Department of Revenue, estimated tax payments for the CAT must be made via electronic funds transfer ("EFT"). A Taxpayer may be granted an exemption from the EFT requirement in very limited circumstances, which must be requested in writing. One example provided in the guidance is where the Taxpayer's bank does not provide the service.

When Estimated payments are required when the projected tax liability is expected to be \$5,000 or more. Payments are due 4/30, 7/31, 10/31 and 1/31 and are always reported on a calendar basis. If your entity has a fiscal year end, this does not change the CAT estimated tax payment due dates.

If the projected tax liability is expected to be less than \$5,000, no estimated payments are required and any balance due would be remitted with the filing of the 2020 return, due April 30, 2021.

How to Pay Estimated Tax Payments When ready to remit an estimated tax payment, log in to the applicable Revenue Online account for the Taxpayer. This is the same account created when the Taxpayer was required to register for the CAT.

Once logged in, from the accounts listed at the bottom of the screen (you may only have one account type listed), select "Corporate Activity Tax."

From this screen, select "Make a payment" under the "I Want To" column in the top right section of the page.

Determine how payment will be made:

- Checking account EFT
- Credit card (charges a 2.4% service fee)

If paying via checking account,

- Select the type of bank account
 - Personal checking
 - Personal savings
 - Business checking
 - Business savings
- Enter the account and routing numbers (you can save this information for future use by selecting Yes under "Save this payment channel for future use?")
- Select the Payment Type
 - Estimated Payment

Note, you will select Return Payment when making payments with the filing of the return.

- Select the appropriate filing period from the drop down: 31-Dec-20
- Enter the payment amount
- Click Submit and you're done!

If paying via credit or debit card,

- Enter the name on the credit card
- Select the appropriate filing period from the drop down: 31-Dec-20
- Enter the payment amount
- Select the Payment Type
 - Estimated Payment

Note, you will select Return Payment when making payments with the filing of the return.

- Click Next
- Enter the Credit/Debit Card Information
- Click Submit and you're done!