



# CAT Update

- **Fiscal Year vs. Calendar Year Filing**
  - Distribution of filers across tax years
  - CAT references to calendar year





# DOR Corp Excise Report

## Exhibit C.1—Corporate Filing Calendar

<b>Tax Year Begins</b>	<b>Tax Year Ends</b>	<b>Oregon Corporation Return Due Date*</b>	<b>Due Date with Extension</b>
January 1	December 31	May 15	November 15
February 1	January 31	June 15	December 15
March 1	February 28	July 15	January 15
April 1	March 31	August 15	February 15
May 1	April 30	September 15	March 15
June 1	May 31	October 15	April 15
July 1	June 30	October 15	May 15
August 1	July 31	December 15	June 15
September 1	August 31	January 15	July 15
October 1	September 30	February 15	August 15
November 1	October 31	March 15	September 15
December 1	November 30	April 15	October 15

\* Federal corporation returns are due on the 15th day of the fourth month after the end of the corporation's tax year, except returns with a tax year ending on June 30 are due on September 15 with a seven month extension available. Oregon returns are due one month after federal returns.





# DOR Corp Excise Report

## Exhibit C.2—Tax Year 2018 C Corporation Tax Returns

### Tax Year Ending Month

	Number of Returns	Oregon Taxable Income (\$ thousands)	Oregon Net Tax (\$ thousands)	Percent of Oregon Tax
January	471	\$156,446	\$10,599	1.3%
February	373	\$677,480	\$49,698	6.2%
March	1,660	\$307,341	\$24,742	3.1%
April	386	\$88,618	\$6,893	0.9%
May	401	\$135,807	\$9,920	1.2%
June	1,970	\$704,900	\$53,929	6.7%
July	304	\$88,296	\$6,878	0.9%
August	387	\$67,796	\$5,651	0.7%
September	1,402	\$643,601	\$48,236	6.0%
October	570	\$143,194	\$11,037	1.4%
November	304	\$93,568	\$6,438	0.8%
December	21,292	\$7,654,132	\$546,151	68.1%
Part year with Dec.*	1,091	\$86,930	\$7,156	0.9%
Part year without Dec.**	801	\$191,029	\$15,063	1.9%
<b>Total</b>	<b>31,412</b>	<b>\$11,039,137</b>	<b>\$802,391</b>	<b>100.0%</b>

\* Part-year returns with ending date in December.

\*\* Part-year returns with ending date other than December.





# CAT Update

- Fiscal Year vs. Calendar Year Filing
  - Distribution of filers across tax years
  - CAT references to calendar year
- Businesses including CAT on receipts
  - Treatment of other taxes
  - Not a transactional tax

