



Commercial Activity Tax

The commercial activity tax (CAT) is a tax imposed on the privilege of doing business in Ohio, measured by gross receipts. The CAT is paid either quarterly or annually and applies to most business types that operate in Ohio, regardless of location within Ohio. The General Assembly enacted the tax in 2005 as part of House Bill 66, which also gradually phased out the tangible personal property tax and corporation franchise tax for most Ohio businesses. In fiscal year 2014, total CAT revenue was about \$1,685.8 million.

Of the amount remaining after 0.85 percent was deposited in the revenue enhancement fund, about \$794.2 million was deposited in the General Revenue Fund, about \$555.9 million was deposited in the School District Property Tax Replacement Fund, and \$238.3 million in the Local Government Property Tax Replacement Fund. About \$80.9 million was deposited in the Commercial Activity Tax (CAT) motor fuel fund representing CAT revenues measured by receipts from the sale of motor fuel used to propel vehicles on the highways. Smaller amounts were deposited into the Attorney General claims fund and the registration fee fund.

Returns due and filed in fiscal year 2014 show that manufacturing taxpayers accounted for the largest share of tax liability or about \$422.4 million and 24.9 percent of the total while accounting for 10.2 percent of all filers. The retail sector represented the largest group of filers (12.4 percent) and represented about 20.4 percent of total liability. Filers with taxable gross receipts over \$100 million accounted for more than half (55.6 percent) of total CAT liability and just above 0.6 percent of the overall filer population. In contrast, taxpayers whose receipts were under \$1 million represented about 0.7 percent of total tax liability but made up 67.0 percent of all taxpayers.

Taxpayer

(Ohio Revised Code 5751.01)

Generally, the CAT is paid by any person with more than \$150,000 in taxable gross receipts in a calendar year. The term "person" includes sole proprietors, partnerships and corporations. It also applies to service providers such as medical professionals, attorneys and accountants. The tax also applies to all businesses that either:

- have at least \$500,000 in taxable gross receipts in Ohio;

- have at least \$50,000 in property in Ohio;
- expend at least \$50,000 of payroll in Ohio;
- have at least 25 percent of their total property, payroll or gross receipts in Ohio; or
- are domiciled in Ohio.

The tax does not apply to entities that are deemed "excluded persons" such as nonprofit organizations or certain types of entities that are liable for another Ohio tax, including:

- financial institutions and certain affiliates of financial institutions, which, depending on the privilege year, pay the financial institutions tax;
- insurance companies, which pay the Ohio insurance premiums tax.

The tax also does not apply to certain receipts of public utilities that are subject to the public utility excise tax.

Tax Base

(R.C. 5751.001(F))

The CAT is a business privilege tax measured by gross receipts situated to Ohio. "Gross receipts" means the total amount realized, without deduction for the cost of goods sold or other expenses incurred, that contributes to the production of gross income. Examples of gross receipts include sales, performance of services and rentals or leases. The CAT is measured by gross receipts situated to Ohio in accordance with rules that are primarily destination based. The method of accounting for gross receipts for the CAT is the same as for federal income tax purposes (that is, accrual or cash basis).

Rates

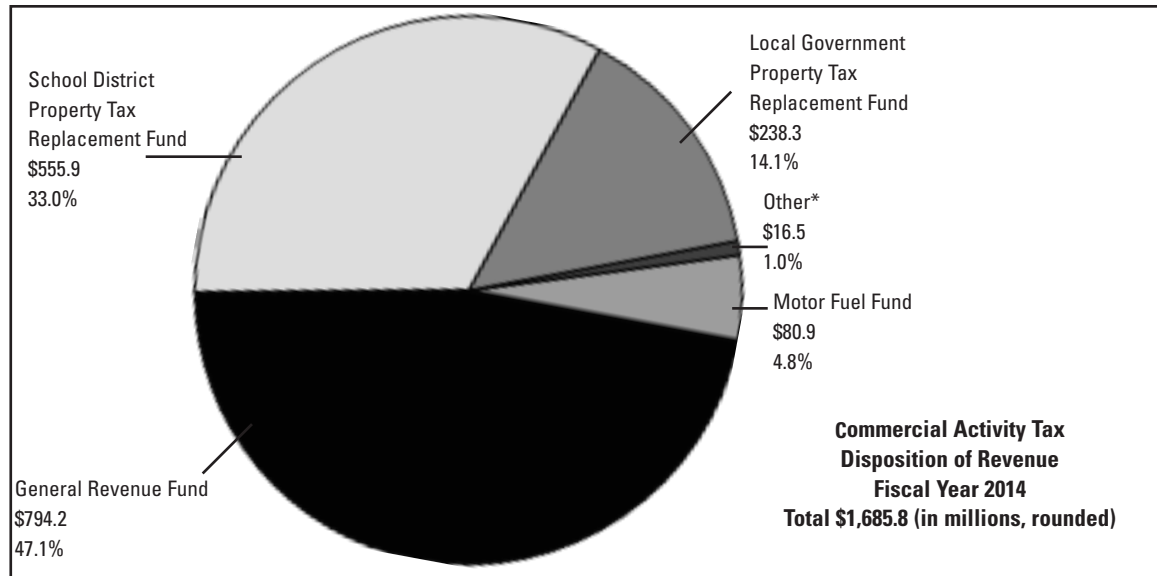
(R.C. 5751.03 and 5751.031)

Generally, filers with annual taxable gross receipts of \$150,000 or less are not subject to the CAT.

Filers with annual taxable gross receipts of more than \$150,000 are subject to an annual minimum tax. For tax periods beginning on or after January 1, 2014, the tax for the first \$1 million in taxable gross receipts comes from a schedule of fixed dollar amounts that determines the amount taxpayers pay corresponding to their overall commercial activity.

- \$150 for filers with more than \$150,000 but less than or equal to \$1 million taxable gross receipts in the previous calendar year.

Chart 1



Other Includes: Revenue Enhancement Fund, AG Claims Fund, CAT Registration Fund and CAT Tax Receipts Fund.

Source: Office of Budget and Management financial reports.

- \$800 for filers with more than \$1 million but less than or equal to \$2 million taxable gross receipts in the previous calendar year.

- \$2,100 for filers with more than \$2 million but less than or equal to \$4 million taxable gross receipts in the previous calendar year.

- \$2,600 for filers with more than \$4 million taxable gross receipts in the previous calendar year.

Businesses with annual taxable gross receipts in excess of \$1 million pay the annual minimum tax plus the product of a tax rate of 0.26% multiplied by taxable gross receipts for the tax period after subtracting the exclusion amount as provided for in the law. Each taxpayer may exclude the first \$1 million of taxable gross receipts for a calendar year. Calendar quarter taxpayers apply the full exclusion amount to the first calendar quarter return the taxpayer files that calendar year and may carry forward and apply any unused exclusion amount to subsequent calendar quarters within that same calendar year.

Major Exemptions and Exclusions

(R.C. 5751.01)

The CAT does not apply to:

- nonprofit organizations;
- financial institutions and certain affiliates of financial institutions, which pay the financial institutions tax;
- insurance companies that pay the Ohio premiums tax;
- certain receipts of public utilities that are subject to the public utility excise tax.

There are certain kinds of receipts that are excluded from the definition of "gross receipts" under R.C. 5751.01(F)(2). A new exclusion that began in July of 2014 includes those gross receipts from the sale or exchange of motor fuel.

Credits

(R.C. 5751.51 – 5751.53, 5751.98)

Eligible taxpayers began accumulating one or all of the following credits against their CAT liabilities beginning Jan. 1, 2008, and were able to claim these credits beginning July 1, 2008 (on the return due Nov. 9, 2008):

- jobs creation tax credit;
- jobs retention tax credit;
- credit for qualified research expenses; and
- credit for research and development loan payments.

Credit for unused franchise tax net operating loss deductions became available starting with the 2010 calendar year. Additionally, beginning in March 2013, a refundable motion picture tax credit became available against the CAT. Temporarily, the historic preservation tax credit may be claimed against the CAT.

For more information about these credits, see the **Business Tax Credits** chapter.

Filing and Payment Dates

(R.C. 5751.051)

All businesses liable for the CAT must register prior to filing a return. All taxpayers are subject to the annual minimum tax due by May 10 of each year.

Taxpayers with taxable gross receipts greater than \$1 million must file quarterly returns. Quarterly returns must be filed electronically through the Ohio Business Gateway. Quarterly returns are due by the 10th day of the second month after the end of each calendar quarter (May 10, Aug. 10, Nov. 10, and Feb. 10).

Taxpayers with taxable gross receipts less than \$1 million may file annual returns. The annual return must also be filed electronically, by using the Ohio Business Gateway or the department's TeleFile system. The annual return

is due on or before May 10 each year. The annual return reports the prior year's taxable gross receipts and pays the annual minimum tax for the current (privilege) year.

Disposition of Revenue

(R.C. 5751.20)

All collections from the CAT are deposited in the commercial activities tax receipts fund. From that fund, 0.85 percent is dedicated to the revenue enhancement fund and is used to defray the costs incurred by the department in administering the tax and in implementing tax reform measures. The remainder is first credited to the commercial activity tax motor fuel receipts fund in accordance with R.C. 5751.20(B)(2) and then to the general revenue fund, to the school district tangible property tax replacement fund, and to the local government tangible property tax replacement fund in the following percentages:

- 50 percent of the revenue to the General Revenue Fund.
- 35 percent of the revenue to the School District Property Tax Replacement Fund.
- 15 percent of the revenue to the Local Government Property Tax Replacement Fund.

| Fiscal Year | Total (in millions) |
|-------------|------------------------|
| 2010 | \$1,342.1 |
| 2011 | \$1,451.6 |
| 2012 | \$1,656.3 |
| 2013 | \$1,595.1 |
| 2014 | \$1,685.8 |

Source: Office of Budget & Management financial reports

Administration

The Tax Commissioner administers the CAT and distributes the revenue to the various funds.

Ohio Revised Code Citations

Chapter 5751.

Recent Court Cases

Beaver Excavating Co. v. Testa, 2012-Ohio-5776, 134 Ohio St. 3d 565, 566, 983 N.E.2d 1317, 1320 (2012). The Ohio Supreme Court reversed the decision made by the Tenth District Court of Appeals. The issue raised in this case is the constitutionality of the commercial activity tax as applied to

gross receipts from motor vehicle fuel sales. The decision was issued on Dec. 7, 2012 and is given prospective application. The Court held that the statutory allocation of CAT revenues derived from the sale of motor-vehicle fuel violates the Section 5a clause of the Ohio Constitution because the funds are not dedicated to highway expenditures.

Recent Legislation

Amended Substitute House Bill 59, 130th General Assembly (effective July 1, 2013)

Beginning on July 1, 2014, receipts from the sale, transfer, exchange, or other disposition of motor fuel are excluded from the definition of taxable gross receipts for purposes of the CAT. Beginning on July 1, 2014, the Petroleum Activity Tax (PAT) is levied on suppliers of motor fuel, and is measured by a supplier's gross receipts from the first sale, transfer, exchange or other disposition of motor fuel in Ohio to a point outside of the distribution system.

History of Major Changes

| | |
|------|---|
| 2005 | The CAT is enacted as part of H.B. 66. |
| 2006 | <p>Legislation allows for certain corporations to claim an unused tax credit that was previously available against corporation franchise tax.</p> <p>Beginning in 2007, an existing exemption for amounts derived from shipments into or out of a qualified foreign trade zone was replaced with an exemption for certain receipts from the sale of tangible personal property delivered to a "qualified distribution center."</p> |
| 2007 | <p>Legislation devoted 70 percent of CAT revenue to the School District Tangible Property Tax Replacement Fund.</p> <p>The same legislation authorized an alternative method for siting receipts from services that must be applied in a reasonable, consistent and uniform manner that is supported by the taxpayer's records as they existed when the service was performed or within a reasonable time thereafter.</p> |
| 2009 | <p>In <i>Ohio Grocers Assn. v. Levin</i>, the Ohio Supreme Court reversed the decision made by the Tenth District Court of Appeals and upheld that the CAT "is not a tax on the sale or purchase of food and therefore does not violate the Ohio Constitution."</p> <p>Beginning in 2010, the due date for the annual minimum tax was moved from February to May. Additionally, the quarterly due dates for the CAT returns were moved to the tenth day of the second month following each tax period. Previously, the due date floated based on the calculation of forty days following each tax period.</p> |

History of Major Changes - continued

| | |
|------|---|
| 2010 | A legislative change allows a person (in certain situations) who, after completion of the calendar year, was not subject to the CAT because the person’s taxable gross receipts were \$150,000 or less, to apply for a refund of the previously paid annual minimum tax. |
| 2012 | Beaver Excavating Co. v. Testa, 2012-Ohio-5776, 134 Ohio St. 3d 565, 566, 983 N.E.2d 1317, 1320 (2012). The Ohio Supreme Court reversed the decision made by the Tenth District Court of Appeals. The issue raised in this case is the constitutionality of the commercial activity tax (CAT) as applied to gross receipts from motor-vehicle-fuel sales. The decision was issued on Dec. 7, 2012 and is given prospective application. The Court held that the statutory allocation of the CAT revenues derived from the sale of motor-vehicle fuel violates the Section 5a clause of the Ohio Constitution because the funds are not dedicated to highway expenditures. |
| 2013 | House Bill 59, 130th General Assembly, modifies the method of collecting the tax due. It excludes from the CAT base receipts of licensed agricultural commodity handlers from the sale of agricultural commodities. Beginning July 1, 2014, it excludes from the CAT base receipts from the sale or exchange of motor fuel. The bill also replaces a fixed minimum tax with a variable rate minimum tax, beginning Jan. 1, 2014. |

Comparisons with Other States

(As of November, 2014)

None of the states selected for comparison in this publication impose a tax which is exclusively measured by gross receipts. Texas imposes a franchise tax (“margin tax”) which is based on the lesser of three alternative computations: total receipts less costs of goods sold; total receipts less compensation paid; or total receipts multiplied by 70 percent.

Table 2
Fiscal Year 2014 Commercial Activity Tax Returns,
Number of Returns and Reported Financial Data, by Industrial Classification¹
 (dollar amounts are in thousands)

| Industrial Classification | NAICS Code Ranges | Number of Filers | Taxable Gross Receipts | Exclusion ^{2,5} | Net Taxable Gross Receipts | Tax at 0.26% Rate | Annual Minimum Tax ³ | Tax at 0.26% rate plus Minimum Tax, before all credits ³ | Non-Refundable Tax Credits ⁴ | Refundable Tax Credits ⁴ | Total Tax Due: 0.26% Tax & Minimum Tax |
|--|-------------------|------------------|------------------------|--------------------------|----------------------------|--------------------|---------------------------------|---|---|-------------------------------------|--|
| Agriculture, Forestry, and Fishing | 111100-115310 | 6,954 | \$8,270,943 | \$3,850,514 | \$4,420,429 | \$11,491 | \$2,817 | \$14,308 | \$21 | \$1 | \$14,286 |
| Mining | 211110-213110 | 855 | 7,672,942 | 543,138 | 7,129,804 | 18,544 | 746 | 19,290 | 284 | 234 | 18,833 |
| Utilities (excluding telecommunications) | 221100-221300 | 173 | 17,489,343 | 134,898 | 17,354,444 | 45,121 | 213 | 45,335 | 1,466 | 0 | 43,869 |
| Construction | 236110-238900 | 14,628 | 36,694,068 | 8,550,472 | 28,143,596 | 73,173 | 9,789 | 82,962 | 323 | 149 | 82,560 |
| Manufacturing | 311110-339900 | 16,227 | 196,335,128 | 11,659,413 | 184,675,715 | 480,162 | 17,033 | 497,194 | 41,511 | 33,572 | 422,405 |
| Wholesale Trade | 423100-425120 | 8,896 | 110,025,884 | 6,337,639 | 103,688,245 | 269,570 | 9,593 | 279,163 | 12,958 | 18,035 | 248,393 |
| Retail Trade | 441110-454390 | 19,772 | 144,471,530 | 12,669,972 | 131,801,558 | 342,685 | 14,859 | 357,545 | 1,516 | 9,525 | 346,510 |
| Transportation and Warehousing | 481000-493100 | 4,446 | 17,546,485 | 2,743,505 | 14,802,979 | 38,486 | 3,263 | 41,750 | 54 | 1,222 | 40,464 |
| Information (including telecommunications) | 511110-519100 | 1,632 | 29,395,561 | 1,002,682 | 28,392,879 | 73,817 | 1,327 | 75,145 | 1,462 | 1,430 | 72,244 |
| Finance and Insurance | 522110-525990 | 5,689 | 11,437,455 | 2,476,649 | 8,960,806 | 23,300 | 2,349 | 25,649 | 0 | 3,117 | 23,389 |
| Real Estate, and Rental & Leasing of Property | 531110-533110 | 13,642 | 19,627,705 | 6,716,770 | 12,910,935 | 33,570 | 5,752 | 39,322 | 100 | 25 | 39,266 |
| Professional, Scientific and Technical Services | 541110-541990 | 15,178 | 39,585,021 | 8,201,551 | 31,383,470 | 81,586 | 8,425 | 90,011 | 557 | 6,611 | 82,820 |
| Management of Companies (Holding Companies) | 551111-551112 | 945 | 47,488,551 | 730,423 | 46,758,128 | 121,559 | 1,459 | 123,019 | 11,717 | 12,411 | 98,867 |
| Administrative & Support Services, and Waste Management & Remediation Services | 561110-562000 | 4,038 | 10,903,128 | 2,246,146 | 8,656,982 | 22,508 | 2,365 | 24,873 | 174 | 424 | 24,274 |
| Education, Health Care and Social Assistance | 611000-624410 | 11,830 | 25,649,493 | 7,479,581 | 18,169,911 | 47,243 | 7,357 | 54,600 | 106 | 168 | 54,321 |
| Arts, Entertainment, and Recreation | 711100-713900 | 1,656 | 3,994,834 | 850,721 | 3,144,113 | 8,175 | 712 | 8,886 | 0 | 274 | 8,614 |
| Accommodation and Food Services | 721110-722410 | 9,328 | 17,552,608 | 5,632,370 | 11,920,237 | 30,993 | 5,108 | 36,100 | 150 | 0 | 35,954 |
| Other Services | 811110-812990 | 8,290 | 8,571,167 | 4,185,581 | 4,385,585 | 11,403 | 3,197 | 14,599 | 48 | 13 | 14,538 |
| Unclassified | n/a | 15,333 | 15,063,518 | 7,201,030 | 7,862,488 | 20,442 | 6,278 | 26,720 | 80 | 90 | 26,556 |
| TOTAL | | 159,512 | \$167,775,362 | \$93,213,056 | \$674,562,306 | \$1,753,829 | \$102,641 | \$1,856,471 | \$72,528 | \$87,302 | \$1,696,141 |

Source: Department of Taxation

¹ The total tax liability shown in this table does not match actual commercial activity tax revenues in fiscal year 2014. The table reflects reported tax liability, not actual payments made. In addition the table reflects information from tax returns processed by the Department of Taxation on or after July 1, 2013 to on or before Sept. 30, 2014, and includes quarterly returns for the 2nd, 3rd, 4th calendar quarters of 2013, the 1st calendar quarter of 2014, and annual returns for calendar year 2013. The quarterly CAT returns for these time periods are due in August 2013, November 2013, February 2014 and May 2014, respectively, and the annual returns are due May 2014. Each of these due dates fall within fiscal year ending June 30, 2014. Any original or amended returns filed after Sept. 30, 2014 are not reflected in this table.

² For each filer, the entire annual exclusion of \$1,000,000 may be taken on the first quarter return, up to the amount of total gross receipts. Any unused exclusion is carried forward to subsequent quarters.

³ The annual minimum tax is \$150 for filers with more than \$150,000 but less than or equal to \$1 million taxable gross receipts in the previous calendar year. The annual minimum tax is \$600 for filers with more than \$1 million but less than or equal to \$2 million taxable gross receipts in the previous calendar year. The annual minimum tax is \$2,100 for filers with more than \$2 million but less than or equal to \$4 million taxable gross receipts in the previous calendar year. The annual minimum tax is \$2,600 for filers with more than \$4 million taxable gross receipts in the previous calendar year. All taxpayers (annual taxpayers and quarterly taxpayers alike) are required to pay the annual minimum tax. In general, persons with annual gross receipts of \$150,000 or less are not subject to the commercial activity tax.

⁴ Nonrefundable credits and refundable credits listed on this table were filed according to the time schedule described in footnote 1 and were reviewed and verified by the Department of Taxation, Commercial Activities Tax Division, as of Sept. 30, 2014. Any credits filed, reviewed, or verified after September 30, 2014 are not reflected in this table.

⁵ Two fields, "Exclusion" and "Tax at 0.26% rate plus Minimum Tax before all credits", do not exist as lines on CAT returns. Each field was, therefore, calculated. The "Exclusion" field was calculated by subtracting "Net Taxable Gross Receipts" from "Taxable Gross Receipts" for each filer. The "Tax at 0.26% rate plus Minimum Tax, before all credits", field was calculated by summing "Tax at 0.26% Rate", and "Annual Minimum Tax" for each filer.

Table 3

**Fiscal Year 2014 Commercial Activity Tax Returns,
Number of Returns and Reported Financial Data, by Size of Taxable Gross Receipts¹**
(Dollar amounts are in thousands)

| Size of FY 2014 Taxable Gross Receipts ² | Number of Filers | Taxable Gross Receipts | Exclusion ^{3,6} | Net Taxable Gross Receipts | Tax at 0.26% Rate | Annual Minimum Tax ⁴ | Tax Before Credits | Non-refundable Tax Credits ⁵ | Refundable Tax Credits ⁵ | Total Tax Due: 0.26% Tax and Minimum Tax |
|---|------------------|------------------------|--------------------------|----------------------------|--------------------|---------------------------------|--------------------|---|-------------------------------------|--|
| Less than \$1,000,000 | 106,797 | \$41,234,033 | \$40,925,976 | \$308,057 | \$801 | \$15,861 | \$16,662 | \$63 | \$4,637 | \$12,024 |
| \$1,000,000 - \$1,999,999 | 21,711 | 30,625,340 | 21,364,573 | 9,260,767 | 24,080 | 16,991 | 41,071 | 203 | 1,471 | 39,555 |
| \$2,000,000 - \$2,999,999 | 8,779 | 21,413,162 | 8,836,209 | 12,576,953 | 32,699 | 16,605 | 49,303 | 144 | 850 | 48,303 |
| \$3,000,000 - \$3,999,999 | 4,806 | 16,606,193 | 4,848,454 | 11,757,729 | 30,572 | 9,833 | 40,406 | 210 | 736 | 39,554 |
| \$4,000,000 - \$4,999,999 | 2,984 | 13,300,992 | 3,009,602 | 10,291,390 | 26,757 | 7,195 | 33,952 | 294 | 1,141 | 32,644 |
| \$5,000,000 - \$9,999,999 | 6,423 | 44,798,390 | 6,356,872 | 38,441,518 | 99,948 | 16,040 | 115,988 | 785 | 2,053 | 113,304 |
| \$10,000,000 - \$24,999,999 | 4,425 | 68,165,834 | 4,356,742 | 63,809,092 | 165,905 | 11,087 | 176,992 | 1,256 | 4,776 | 170,963 |
| \$25,000,000 - \$49,999,999 | 1,653 | 57,799,654 | 1,619,388 | 56,180,266 | 146,066 | 4,157 | 150,223 | 1,122 | 4,735 | 144,322 |
| \$50,000,000 - \$99,999,999 | 935 | 64,476,254 | 924,650 | 63,551,604 | 165,234 | 2,365 | 167,599 | 2,383 | 11,173 | 154,017 |
| \$100,000,000 - \$499,999,999 | 839 | 171,073,466 | 810,112 | 170,263,354 | 442,663 | 2,092 | 444,754 | 11,447 | 23,084 | 411,499 |
| \$500,000,000 - \$999,999,999 | 91 | 61,955,468 | 91,478 | 61,863,990 | 160,846 | 237 | 161,083 | 7,139 | 3,458 | 150,190 |
| \$1 billion and above | 69 | 176,326,585 | 69,000 | 176,257,585 | 458,259 | 179 | 458,438 | 47,483 | 29,187 | 381,769 |
| TOTAL | 159,512 | \$767,775,362 | \$93,213,056 | \$674,562,306 | \$1,753,829 | \$102,641 | \$1,856,471 | \$72,528 | \$87,302 | \$1,698,141 |

Source: Department of Taxation

¹ The total tax liability shown in this table does not match actual commercial activity tax revenues in fiscal year 2014. The table reflects reported tax liability, not actual payments made. In addition the table reflects information from tax returns processed by the Department of Taxation on or after July 1, 2013 to on or before Sept. 30, 2014, and includes quarterly returns for the 2nd, 3rd, 4th calendar quarters of 2013, the 1st calendar quarter of 2014, and annual returns for calendar year 2013. The quarterly CAT returns for these time periods are due in August 2013, November 2013, February 2014 and May 2014, respectively, and the annual returns are due May 2014. Each of these due dates fall within fiscal year ending June 30, 2014. Any original or amended returns filed after September 30, 2014 are not reflected in this table.

² These categories reflect aggregate taxable gross receipts (before exclusion) as reported by taxpayers on returns that were due and filed during fiscal year 2014. For example, a taxpayer whose taxable gross receipts were \$5 million, \$6 million, \$4 million, and \$7 million, on returns filed in August 2013, November 2013, February 2014 and May 2014, respectively, would have total fiscal year 2014 taxable gross receipts of \$22 million, and thereby would be included within the \$10 - \$25 million category.

³ For each filer, the entire annual exclusion of \$1,000,000 may be taken on the first quarter return, up to the amount of total gross receipts. Any unused exclusion is carried forward to subsequent quarters.

⁴ The annual minimum tax is \$150 for filers with more than \$150,000 but less than or equal to \$1 million taxable gross receipts in the previous calendar year. The annual minimum tax is \$800 for filers with more than \$1 million but less than or equal to \$2 million taxable gross receipts in the previous calendar year. The annual minimum tax is \$2,100 for filers with more than \$2 million but less than or equal to \$4 million taxable gross receipts in the previous calendar year. The annual minimum tax is \$2,600 for filers with more than \$4 million taxable gross receipts in the previous calendar year. All taxpayers (annual taxpayers and quarterly taxpayers alike) are required to pay the annual minimum tax. In general, persons with annual gross receipts of \$150,000 or less are not subject to the commercial activity tax.

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