

OREGON CORPORATE ACTIVITY TAX WORKSHEET

The Corporate Activity Tax is based on several income factors and may not apply in every farming situation. Calculations will be based on whole farm revenues.

https://www.oregon.gov/dor/forms/FormsPubs/form-or-cat-instr_106-003-1_2022.pdf

Your Farm				
Line	1	Oregon commercial activity.	1	
Line	2	Expenses attributable to commercial activity. (greater of cost inputs or labor costs).	2	
Line	3	Subtraction percentage.	3	0.35
Line	4	Cost subtraction. Multiply line 2 by line 3.	4	
Line	5	Taxable commercial activity. Subtract line 4 from line 1.	5	
Line	6	Commercial activity threshold.	6	\$ 1,000,000
Line	7	Taxable commercial activity in excess of \$1 million threshold. Subtract line 6 from line 5.	7	
Line	8	Tax rate.	8	0.0057
Line	9	Gross corporate activity tax. Multiply line 7 by line 8.	9	
Line	10	Base tax.	10	\$ 250
Line	11	Annual corporate activity tax. Add line 9 to line 10.	11	
Line	12	Number acres farmed.	12	
Line	13	Per acre CAT tax. Divide line 11 by line 12.	13	

OREGON CORPORATE ACTIVITY TAX EXAMPLE

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Example Farm (1,500 acres)				
Line	1	Oregon commercial activity.	1	2,079,000
Line	2	Expenses attributable to commercial activity. (greater of cost inputs or labor costs).	2	1,200,000
Line	3	Subtraction percentage.	3	0.35
Line	4	Cost subtraction. Multiply line 2 by line 3.	4	420,000
Line	5	Taxable commercial activity. Subtract line 4 from line 1.	5	1,659,000
Line	6	Commercial activity threshold.	6	\$ 1,000,000
Line	7	Taxable commercial activity in excess of \$1 million threshold. Subtract line 6 from line 5.	7	659,000
Line	8	Tax rate.	8	0.0057
Line	9	Gross corporate activity tax. Multiply line 7 by line 8.	9	3,756
Line	10	Base tax.	10	\$ 250
Line	11	Annual corporate activity tax. Add line 9 to line 10.	11	4,006
Line	12	Number acres farmed.	12	1500
Line	13	Per acre CAT tax. Divide line 11 by line 12.	13	2.67