

**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/programs/businesses/pages/corporate-activity-tax.aspx>

**OREGON CORPORATE ACTIVITY TAX EXAMPLE**

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

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