



Department of
Taxation

Upcoming Changes to the **COMMERCIAL ACTIVITY TAX**



New Exclusion Amount

Starting **January 1, 2025**, the annual exclusion amount increases from **\$3 million to \$6 million**.

If your taxable gross receipts are \$6 million or less per calendar year, you will not have to pay the CAT.



Quarterly Taxpayers

Cancel your account today!
You must still file your final
return by Feb. 10, 2025.



Cancel Online

Visit gateway.ohio.gov
and select CAT Cancel
Account from the menu.



Cancel by Final Return

Select the cancellation
option on your final return.

OR

Have
Questions?



(888) 722-8829



tax.ohio.gov/catlawchanges

