

Dealer continuing education questions for 40 minutes of credit.

1. First quarter Corporate Activity Tax payments are/were due:

- A) April 1** **B) April 15**
- C) April 30** **D) July 15**

2. First quarter Oregon quarterly tax payments are/were due:

- A) April 1** **B) April 15**
- C) April 30** **D) July 15**

3. 2019 Oregon corporate and personal tax returns are/were due:

- A) April 1** **B) April 15**
- C) April 30** **D) July 15**

4. Businesses expecting more than \$10,000 of Corporate Activity Tax liability for the calendar year must make an estimated payment on or before April 30.

- True** **False**

5. How many different business associations signed on to a letter requesting a delayed implementation of the Corporate Activity Tax?

- A) 29** **B) 39**
- C) 49** **D) 59**

6. Business associations requested the Governor and Legislature delay the CAT until:

- A) First Quarter 2021** **B) 2nd Quarter of 2020**
- C) 3rd Quarter of 2020** **D) Until the COVID-19 Executive Order is rescinded**

7. Governor Brown's Executive Order 20-12 requires businesses remaining open to provide all employees and customers with gloves and facial masks.

- True** **False**

- 8. Governor Brown's Executive Order 20-12 requires businesses remaining open to comply with social distancing policies consistent with guidance from:**
- A) Federal Emergency Management Agency (FEMA)**
 - B) Occupational Safety and Health Administration (OSHA)**
 - C) Oregon Health Authority (OHA)**
 - D) Bureau of Labor and Industries (BOLI)**
- 9. FEMA considers vehicle service and repair to be essential services, but not sales.**
True False
- 10. Governor Kate Brown's Executive Order 20-04 (EO 20-04) issued on March 10th related to:**
- A) Creating a list of "essential businesses" during the COVID-19 pandemic.**
 - B) Requiring businesses to create six foot safety zones between people.**
 - C) Requiring state agencies to reduce and regulate greenhouse gas emissions.**
 - D) Delaying the implementation of the Corporate Activity Tax.**

Please print this form, answer the questions, and then email back to the association at OVDA@ORDealers.com