

• **2014 Form 20-INS**  
**Oregon Insurance**  
**Excise Tax Return**



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● Beginning (short year only) / /	● Ending (short year only) / /
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● Legal name: DBA/ABN: ● Address: ● City: ● St:      ● ZIP code: ● <input type="checkbox"/> New name ● <input type="checkbox"/> New address ● <input type="checkbox"/> Extension ● <input type="checkbox"/> Form 37 ● <input type="checkbox"/> Amended Contact name: ● Contact phone: Web:	● FEIN: BIN:	<b>For office use only</b> ● Payment ● <table border="1"> <tr> <td>1</td> <td>2</td> <td>3</td> </tr> <tr> <td>●</td> <td>●</td> <td>●</td> </tr> </table>	1	2	3	●	●	●
1	2	3						
●	●	●						
<b>FOR FUTURE COMPUTER USE ONLY</b>								

**Questions: Complete A through D only if this is your first return or the answer changed during 2014.**

● A. Incorporated in (state)      ● Incorporated on (date)      ● B. State of commercial domicile      ● C. Date business activity began in Oregon      ● D. Business Activity Code
● E. (1) <input type="checkbox"/> Consolidated federal return;      ● (2) <input type="checkbox"/> Consolidated Oregon return;      ● (3) <input type="checkbox"/> Corporations included in consolidated federal return, but not in Oregon return ● F. <input type="checkbox"/> Low-income taxpayer      ● G. Enter name of parent corporation, if applicable      ● Enter FEIN of parent corporation, if applicable. ● H. Number of Oregon corporations      ● I. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire ● J. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended annual report filed during this tax year ● K. If first return, indicate      Name of previous business      FEIN      BIN <input type="checkbox"/> New business, or <input type="checkbox"/> Successor to previous business ● L. If final return, indicate      Name of merged or reorganized corporation      FEIN      BIN <input type="checkbox"/> Withdrawn, <input type="checkbox"/> Dissolved, or <input type="checkbox"/> Merged or reorganized M. If you did not complete Schedule AP, fill in the amount of your Oregon sales ..... ● M

**Income Net income from the annual statement to the insurance commissioner:**

1. Life, accident, and health companies (from page 4, line 35 of annual statement) ....1	
2. Less: Income, expenses, and other items attributable to separate accounts from 'Summary of Operations,' page 4, lines 5 & 8.1 of the annual statement for life companies .....2	
3. Subtotal (line 1 minus line 2).....3	
4. Fire, property, and casualty companies (from page 4, line 20 of annual statement) ....4	
5. Less: Underwriting profit derived from wet marine and transportation insurance ....5	
6. Subtotal (line 4 minus line 5).....6	
7. Total (line 3 plus line 6) ..... ● 7	

**Additions**

8. Federal income taxes deducted in arriving at line 7 ..... ● 8	
9. State income taxes deducted in arriving at line 7 ..... ● 9	
10. Penalty interest on prepayment of loans ..... ● 10	
11. Decreases in certain reserves..... ● 11	
12. Total other additions (from Schedule ASC-CORP, see instructions).... ● 12	
13. Total additions (add lines 8 through 12) ..... ● 13	



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14. Income after additions (line 7 plus line 13).....		14	
<b>Subtractions</b>	15. Amortization of past service credits..... ● 15		
	16. Increases in certain reserves..... ● 16		
	17. Total other subtractions (from Schedule ASC-CORP, see instructions).... ● 17		
	18. Total subtractions (add lines 15 through 17)..... ● 18		
19. Income before net loss deduction (line 14 minus line 18).....		19	
<b>If income is derived from sources both in Oregon and other states, carry amount on line 19 to Schedule AP-2, line 1. Please complete both Schedules AP-1 and AP-2.</b>			
20. Net loss deduction (attach schedule) .....		● 20	
21. Oregon taxable income (line 19 minus line 20, or amount from Schedule AP-2, line 11).....		● 21	
22. Calculated excise tax (see instructions).....		● 22	
23. Minimum tax (based on Oregon sales, see instructions) .....		● 23	
24. Tax (greater of line 22 or line 23) .....		● 24	
25. Tax adjustment for installment sales interest (attach schedule) .....		● 25	
26. Tax before credits (line 24 plus line 25).....		● 26	
<b>Credits</b> (see instructions)	27. Total other credits (from Schedule ASC-CORP) .....	● 27	
	28. Fire insurance gross premiums tax credit .....	● 28	
	29. OLHIGA (Oregon Life and Health Insurance Guaranty Association).....	● 29	
	30. Total credits/offsets (add lines 27 through 29).....	● 30	
<b>Excise tax</b>	31. Net excise tax (line 26 minus line 30, see instructions) .....	● 31	
	32. 2014 estimated tax payments from Schedule ES below. Include payments made with your extension....	● 32	
	33. Withholding payments made on your behalf from pass-through entity or real estate income .....	● 33	
	34. <b>Tax due.</b> Is line 31 more than line 32 plus line 33? If so, line 31 minus lines 32 and 33.....	<b>Tax due</b> ● 34	
	35. <b>Overpayment.</b> Is line 31 less than line 32 plus line 33? If so, line 32 plus line 33, minus line 31....	<b>Overpayment</b> ● 35	
	36. Penalty due with this return .....	36	
	37. Interest due with this return .....	37	
	38. Interest on underpayment of estimated tax (attach Form 37).....	● 38	
	39. Total penalty and interest (add lines 36 through 38) .....	39	
	40. <b>Total due</b> (line 34 plus line 39).....	<b>Total due</b>	40
	41. <b>Refund</b> available (line 35 minus line 39) .....	<b>Refund</b>	41
	42. Amount of refund to be credited to estimated tax.....	● 42	
	43. <b>Net refund</b> (line 41 minus line 42).....	<b>Net refund</b>	43

**Schedule ES—Estimated Tax Payments or Other Prepayments**

	Name of payer	Payer FEIN	Date of payment	Amount paid
1. Qtr 1		●	/ /	● 1
2. Qtr 2		●	/ /	● 2
3. Qtr 3		●	/ /	● 3
4. Qtr 4		●	/ /	● 4
5. Overpayment of last year's tax elected as a credit against this year's tax.....				5
6. Payments made with extension or other prepayments for this tax year and date paid..... / /				6
7. Claim of right credit (attach computation and explanation) .....				7
8. Total prepayments (carry to line 32 above) .....				8

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

<b>Sign Here</b>	Signature of officer	Signature of preparer other than taxpayer	License number of preparer
	X	X	●
	Date	Date	Telephone number
	/ /	/ /	
	Print name of officer	Print name of preparer	
	Title of officer	Address of preparer	

**Attach Oregon schedules and file with the Oregon Department of Revenue**

**Mail refund returns and no tax due returns to:**  
Refund, PO Box 14777, Salem OR 97309-0960

**Mail tax-to-pay returns with payment and payment voucher to:**  
Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470



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**Schedule AF: Schedule of Affiliates for Form 20-INS**

Domestic insurers, inter-insurance, and reciprocal exchanges. Use this schedule to list **only** those affiliates doing business in Oregon that are included in the consolidated return.

**Do not** include in this list the corporation filing this tax return. You may copy this form if you have more than 10 affiliates to include on this list.

FEIN and BIN	Name and Address	If new affiliate during this year, enter date affiliate became part of the unitary group	If affiliate ceased to be part of the unitary group during the year, indicate date affiliate left group
● FEIN #1	● Name	● / /	● / /
● BIN #1	Address		
● FEIN #2	● Name	● / /	● / /
● BIN #2	Address		
● FEIN #3	● Name	● / /	● / /
● BIN #3	Address		
● FEIN #4	● Name	● / /	● / /
● BIN #4	Address		
● FEIN #5	● Name	● / /	● / /
● BIN #5	Address		
● FEIN #6	● Name	● / /	● / /
● BIN #6	Address		
● FEIN #7	● Name	● / /	● / /
● BIN #7	Address		
● FEIN #8	● Name	● / /	● / /
● BIN #8	Address		
● FEIN #9	● Name	● / /	● / /
● BIN #9	Address		
● FEIN #10	● Name	● / /	● / /
● BIN #10	Address		

**Attach additional schedules if needed**