

2023 Form OR-20-INS
Oregon Insurance Excise Tax Return

Oregon Department of Revenue

Page 1 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Short year beginning (MM/DD/YYYY)

/ /

Short year ending (MM/DD/YYYY)

/ /

See instructions for checkboxes.

- New name New address Extension Form OR-37
 Amended Alternative apportionment request included

Corporation legal name

Federal employer identification number (FEIN)

-

Doing business as (DBA) or assumed business name (ABN)

Attn: or c/o, first name

Initial

Attn: or c/o, last name

Corporation current address

City

State

ZIP code

-

Contact first name

Initial

Contact last name

Contact phone

- -

Email

Only complete questions A through C if this is your first return, or the answer changed during this tax year.

A. Incorporated in (state)

Incorporated on (date) (MM/DD/YYYY)

/ /

B. State of commercial domicile

C. Date business activity began in Oregon (MM/DD/YYYY)

/ /

D. NAICS code

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- E. (1) Consolidated federal return (2) Consolidated Oregon return (3) Corporations included in consolidated federal return, but not in Oregon return

F. Parent corporation name, if applicable

[Grid for parent corporation name]

Parent corporation FEIN, if applicable

[Grid for parent corporation FEIN]

G. Number of Oregon corporations

[Grid for number of Oregon corporations]

H. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire

[Text box for federal waivers]

I. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended federal return filed during this tax year

[Text box for IRS audit/amended return]

J. If first return, indicate: New business Successor to previous business

Previous business name

[Grid for previous business name]

FEIN

[Grid for FEIN]

K. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Merged or reorganized corporation name

[Grid for merged/reorganized corporation name]

FEIN

[Grid for FEIN]

L. Fill in the amount of your total Oregon sales.....L.

[Grid for total Oregon sales]

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

| | | | | | | | | | | | |
|---|-----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 1. Life, accident, and health companies (from page 4, line 35 of the annual statement) | 1. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 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. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 3. Subtotal (line 1 minus line 2)..... | 3. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 4. Fire, property, and casualty companies (from page 4, line 20 of the annual statement) | 4. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 5. Less: Underwriting profit derived from wet marine and transportation insurance..... | 5. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 6. Subtotal (line 4 minus line 5)..... | 6. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 7. Total (line 3 plus line 6)..... | 7. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 8. Total additions from Schedule OR-ASC-CORP, Section A (see instructions)..... | 8. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 9. Income after additions (line 7 plus line 8) | 9. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 10. Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions)..... | 10. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 11. Income before net loss deduction (line 9 minus line 10). If income is derived from sources both in Oregon and other states, carry amount on line 11 to Schedule OR-AP, part 2, line 1. Complete both parts of Schedule OR-AP | 11. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 12. Net loss deduction (include schedule, enter as a positive number) | 12. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 13. Enter the apportionment percentage from Schedule OR-AP, part 1, line 23. Enter 100.0000 if you don't apportion income. You must include Schedule OR-AP to apportion income | 13. | <input type="text"/> | . | <input type="text"/> | | | | | % | | |
| 14. Oregon taxable income (line 11 minus line 12, or amount Schedule OR-AP, part 2, line 12)..... | 14. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

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Tax

15. Calculated excise tax (see instructions)..... 15. , , , . 0 0

16. Minimum tax (based on Oregon sales, see instructions) 16. , , , . 0 0

17. Tax (greater of line 15 or line 16) 17. , , , . 0 0

18. Tax adjustment for installment sales interest (include schedule) 18. , , , . 0 0

19. Tax before credits (line 17 plus line 18) 19. , , , . 0 0

Credits

20. Total standard credits from Schedule OR-ASC-CORP, Section C 20. , , , . 0 0

21. Tax after standard credits (line 19 minus line 20, not less than minimum tax) 21. , , , . 0 0

22. Total carryforward credits from Schedule OR-ASC-CORP, Section D 22. , , , . 0 0

23. OLHIGA (Oregon Life and Health Insurance Guaranty Association) 23. , , , . 0 0

24. Total carryforward credits/offsets (add lines 22 through 23) 24. , , , . 0 0

Excise tax

25. Net excise tax (line 21 minus line 24, not below minimum tax; see instructions) 25. , , , . 0 0

26. Estimated tax payments, other prepayments, and refundable credits from Schedule ES, line 8. Include payments made with your extension 26. , , , . 0 0

27. Withholding payments made on your behalf from pass-through entity or real estate income (include schedule) 27. , , , . 0 0

28. **Tax due.** Is line 25 more than line 26 plus line 27? If so, line 25 minus lines 26 and 27 **Tax due** 28. , , , . 0 0

29. **Overpayment.** Is line 25 less than line 26 plus line 27? If so, line 26 plus line 27, minus line 25 **Overpayment** 29. , , , . 0 0

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| | | | | | | | | | | | |
|---|-----------------------|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 30. Penalty due with this return | 30. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 31. Interest due with this return | 31. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 32. Interest on underpayment of estimated tax (include Form OR-37) | 32. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 33. Total penalty and interest (add lines 30 through 32) | 33. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 34. Total due (line 28 plus line 33) | Total due 34. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 35. Refund available (line 29 minus line 33) | Refund 35. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 36. Amount of refund to be credited to your open estimated tax account... | 36. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 37. Net refund (line 35 minus line 36) | Net refund 37. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Schedule ES—Estimated tax payments, other prepayments, and refundable credits

1. Quarter 1

Payer name

Payer FEIN

-

Date paid

//

| | | | | | | | | | | | |
|---------------------|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 1. Amount paid..... | 1. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
|---------------------|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|

2. Quarter 2

Payer name

Payer FEIN

-

Date paid

//

| | | | | | | | | | | | |
|---------------------|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|
| 2. Amount paid..... | 2. | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | , | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
|---------------------|----|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|----------------------|

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3. Quarter 3

Payer name

[Grid for Payer name]

Payer FEIN

[Grid for Payer FEIN]

Date paid

[Grid for Date paid]

3. Amount paid.....3. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

4. Quarter 4

Payer name

[Grid for Payer name]

Payer FEIN

[Grid for Payer FEIN]

Date paid

[Grid for Date paid]

4. Amount paid.....4. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

5. Overpayment of another year's tax applied as a credit against this year's tax.....5. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

6. Payments made with extension or other prepayments for this tax year...6. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

Date paid (MM/DD/YYYY)

[Grid for Date paid]

7. Refundable credits from Schedule OR-ASC-CORP, Section E7. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

8. Total prepayments and refundable credits (carry to line 26 above).....8. [Grid] , [Grid] , [Grid] , [Grid] . 0 0

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

Officer signature

X [Signature line]

Date (MM/DD/YYYY)

[Date input boxes]

Officer first name

Initial

Officer last name

[Officer name and initial input boxes]

Officer title

[Officer title input boxes]

Check the box to authorize the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer signature other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

Phone

Preparer license number

[Date, phone, and license number input boxes]

Preparer first name

Initial

Preparer last name

[Preparer name and initial input boxes]

Preparer address

[Preparer address input boxes]

City

State

ZIP code

[City, state, and ZIP code input boxes]

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

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

Do not include a payment voucher with your return. Include Oregon schedules and file with the Oregon Department of Revenue.

