



# Form 20-INS

# OREGON INSURANCE EXCISE TAX RETURN

# 2000

Calendar Year

### For office use only

Date received

Payment

1                      2                      3

SHORT YEAR ONLY    Mo / Day / Year                      Mo / Day / Year  
● **Beginning:**                      /                      / 00                      ● **Ending:**                      /                      / 00

Name

Mailing address

City                      State                      ZIP Code

Contact person                      Telephone number (                      )

If you filed a return in 1999, indicate if you had a:  Name change  Address change

Federal employer ID number

Business identification number

An **extension** is attached

**Form 37** is attached

This is an **amended return**

**Complete A through D only if this is your first return or the answer changed during 2000.**

●A. Incorporated in \_\_\_\_\_ (state), on \_\_\_\_\_ (date)

●B. State of commercial domicile \_\_\_\_\_

●C. Date began business activity in Oregon \_\_\_\_\_

●D. Business Activity Code from your federal return \_\_\_\_\_

●E. (1) Was a consolidated federal return filed? .....  Yes  No  
(2) Is this a consolidated Oregon return? .....  Yes  No  
(3) Are corporations included in the consolidated federal return, but not in the Oregon return? .....  Yes  No  
If (1), (2) or (3) is yes, see instructions on page 3.

F. If you have more than 12 affiliates doing business in Oregon, check the box and see instructions on page 3 .....

●G. Are you a high-income taxpayer? Please see instructions on page 3 .....  Yes  No

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

●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: \_\_\_\_\_  
If the change affects your Oregon excise tax, send a copy of the IRS report or the amended return under separate cover.

●J. If this is your **first** return, indicate whether:  
 New business, or  Successor to previously existing business.  
Enter name and federal employer ID number of previous business: \_\_\_\_\_

●K. If this is your **final** return, indicate whether:  Withdrawn  Dissolved  Merged or reorganized. Enter name and federal employer ID # of merged or reorganized corporation: \_\_\_\_\_

Attach payment here

Net income from the Annual Statement to the Insurance Commissioner:	
1. Life and accident and health companies (from page 4, line 33 of the annual statement) .....	1
2. Less: income, expenses and other items attributable to separate accounts (see page 3) .....	2
3. Subtotal (line 1 minus line 2) .....	3
4. Fire, property and casualty companies (from page 4, line 16 of the annual statement) .....	4
5. Less: underwriting profit derived from wet marine and transportation insurance (see page 3) .....	5
6. Subtotal (line 4 minus line 5) .....	6
7. Total (line 3 plus line 6) .....	7
<b>ADDITIONS</b> (see instructions, pages 3 and 4)	
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. Realized gains and losses on sales or exchanges by insurer of property excluded from line 7 .....	11
12. Decreases in certain reserves .....	12
13. Total additions (add lines 8 through 12) .....	13
14. Income after additions (line 7 plus line 13) .....	14
<b>SUBTRACTIONS</b> (see instructions, page 4)	
15. Amortization of past service credits .....	15
16. Increases in certain reserves .....	16
17. Depreciation in excess of annual statement allowance .....	17
18. Total subtractions (add lines 15 through 17) .....	18
19. Income before net loss deduction (line 14 minus line 18) .....	19

20. Income before net loss deduction—carried forward from page 1, line 19 ..... 20

**If income is derived from sources both in Oregon and other states, carry amount on line 20 to Schedule AP-2, line 1, and skip line 21 below. Please complete both Schedule AP-1 and Schedule AP-2.**

21. Net loss deduction. **Attach schedule** (see page 4) ..... 21 ●

22. Oregon taxable income (line 20 minus line 21 or amount from Schedule AP-2, line 9) ..... 22 ●

23. Excise tax (6.6% of line 22) (**\$10 minimum tax**) ..... 23

24. Tax adjustment for interest on certain installment sales (see page 4) ..... 24 ●

25. Total tax (line 23 plus line 24) ..... 25

**CREDITS** (see circular *Tax Credits for Corporations* (150-102-694))

26. Other credits ..... 26 ●

27. Workers' Compensation credit (see page 4) ..... 27 ●

28. Fire insurance gross premiums tax credit (see page 9) ..... 28 ●

29. Total (add lines 26 through 28) ..... 29

30. Line 25 minus line 29 (not less than \$10) ..... 30

31. OLHIGA (Oregon Life and Health Insurance Guaranty Association) offset (see page 9) ..... 31 ●

32. OIGA (Oregon Insurance Guaranty Association) offset (see page 9) ..... 32 ●

33. Total (line 31 plus line 32) ..... 33

34. Net excise tax\* (line 30 minus line 33) (not less than \$10) ..... 34 ●

35. Estimated tax payments for tax year 2000 (from Schedule ES below). **Include payments made with your extension** ..... 35 ●

36. **Tax Due.** Is line 34 more than line 35? If so, line 34 minus line 35 ..... **Tax Due** 36 ●

37. **Overpayment.** Is line 34 less than line 35? If so, line 35 minus line 34 ..... **Overpayment** 37 ●

38. Penalty due with this return (see page 9) ..... 38

39. Interest due with this return (see page 9) ..... 39

40. Interest on underpayment of estimated tax. Attach Form 37 (see page 9) ..... 40 ●

41. Total penalty and interest (add lines 38 through 40) ..... 41

42. **Total due** (line 36 plus line 41) ..... **Total Due** 42

43. **Refund** available (line 37 minus line 41) ..... **Refund** 43

44. Amount of refund to be credited to 2001 estimated tax ..... **2001 Credit** 44 ●

45. **Net Refund** (line 43 minus line 44) ..... **Net Refund** 45

\*If the amount on line 34 above is \$500 or more, see the instructions for interest on underpayment of estimated tax, page 9.

**SCHEDULE ES — ESTIMATED TAX PAYMENTS OR OTHER PREPAYMENTS** (see instructions)

Voucher	Date of Payment			Amount Paid
	Month	Day	Year	
1. Voucher 1	1			1
2. Voucher 2	2			2
3. Voucher 3	3			3
4. Voucher 4	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 (date paid ____ / ____ / ____)				6
7. Total prepayments (carry to line 35 above)				7
8. Last year's net excise tax from 1999 Form 20-INS, line 34				8

Under penalties of false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

<b>SIGN HERE</b>	Signature of officer _____ Date _____	Signature of preparer other than taxpayer _____
	Title _____	Address _____

**FILE THIS RETURN WITH THE OREGON DEPARTMENT OF REVENUE**

<b>Mail refund returns and no tax due returns to:</b> Refund, PO Box 14777, Salem OR 97309-0960	<b>Mail tax-to-pay returns to:</b> Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470
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**SCHEDULE AP — APPORTIONMENT OF INCOME** (see instructions)

Describe the nature and location(s) of your Oregon business activities \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE AP-1 — APPORTIONMENT FORMULA**

**1. Real Estate Income and Interest Factor**

- a. Total net income received from real property (gross rental income less real estate expenses, property taxes, and depreciation) .....
- b. Interest received on loans secured by real property .....
- c. Total real estate income and interest .....

**2. Wage and Commission Factor**

- Wages, salaries, commissions, and other compensation to employees and insurance salespeople:
- a. Compensation of officers .....
  - b. Other wages, salaries, and commissions .....
  - c. Total wages and salaries .....

**3. Insurance Sales Factor**

- a. Direct premiums (see instructions) .....
- b. Annuity considerations .....
- c. Finance and service charges .....
- d. Total insurance sales .....

- 4. Total percent (add items 1c, 2c, and 3d, within column C) .....
- 5. Average percent (divide line 4 by the number of factors in column B) (enter on Schedule AP-2, line 4) (compute percent to 4 decimal places (e.g., 12.34558 should be 12.3456%)) .....

	(A) Total Within Oregon	(B) Total Within and Without Oregon	(C) Percent Within Oregon (A ÷ B) × 100
			%
			%
			%
			%
			%
			%

**SCHEDULE AP-2 — COMPUTATION OF TAXABLE INCOME**

1. Net income from business both in Oregon and other states (from page 2, line 20) .....	1	
2. Minus: Gains from prior year installment sales included in line 1. <b>Attach schedule</b> (see page 10) .....	2	
3. Total net income subject to apportionment (line 1 minus line 2) .....	3	
4. Oregon apportionment percentage (from Schedule AP-1, line 5) .....	4	×            %
5. Income apportioned to Oregon (line 3 times line 4) .....	5	
6. Add: Gain from prior year installment sales apportioned to Oregon. <b>Attach schedule</b> (see page 10) .....	6	
7. Total (line 5 plus line 6) .....	7	
8. Minus: Oregon apportioned net loss from prior years (see page 4 for line 21 instructions) .....	8	
9. Oregon taxable income (line 7 minus line 8) (carry to page 2, line 22) .....	9	

**SCHEDULE AF — SCHEDULE OF AFFILIATES**

**Domestic insurers, inter-insurance and reciprocal exchanges.** Use this schedule to list those affiliates doing business in Oregon that are included in the consolidated return. **(DO NOT INCLUDE** the name shown on the heading of this return.) Use a copy of this schedule to list additional affiliates, if necessary, and attach it directly behind this page.

Business ID Number Federal ID Number	Name and Address	If <b>new</b> affiliate during this year, enter date affiliate became part of unitary group	If affiliate ceased to be part of the unitary group, please indicate date affiliate left group
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●
● BIN FID		●	●

Attach additional schedules if necessary.