



Form 20-INS (200)				OREGON INSURANCE EXCISE TAX RETURN				2002 Calendar Year			
				For office use only							
				Date received							
				Payment							
				1		2		3			
SHORT YEAR ONLY Mo / Day / Year ● Beginning: / / 02 ● Ending: / / 02				If you filed a return in 2001, indicate if you had a:							
				<input type="checkbox"/> Name change <input type="checkbox"/> Address change							
Name				Federal employer ID number							
				Oregon business identification number							
Mailing address				<input type="checkbox"/> An extension is attached <input type="checkbox"/> Form 37 is attached <input type="checkbox"/> This is an amended return							
City		State		ZIP Code		Internet address					
Contact person				Telephone number ()							

<p>Complete A through D only if this is your first return or the answer changed during 2002.</p> <ul style="list-style-type: none"> ● A. Incorporated in _____ (state), on _____ (date) ● B. State of commercial domicile _____ ● C. Date business activity began in Oregon _____ ● D. Business Activity Code from federal return _____ <p>● E. If (1), (2), or (3) is yes, see instructions on page 3.</p> <p>(1) Was a consolidated federal return filed? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(2) Is this a consolidated Oregon return? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Are corporations included in the consolidated federal return, but not in the Oregon return? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>F. If you have more than 12 affiliates doing business in Oregon, check the box and see instructions on page 3. <input type="checkbox"/></p> <p>● G. Are you a high-income taxpayer? <input type="checkbox"/> Yes <input type="checkbox"/> No Please see instructions on page 3.</p>	<ul style="list-style-type: none"> ● 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: _____ <p>Send a copy of the IRS report or the amended return under separate cover, if not furnished previously.</p> <ul style="list-style-type: none"> ● J. If this is your first return, indicate whether: <input type="checkbox"/> New business, or <input type="checkbox"/> Successor to previously existing business. Enter name, federal employer identification number, and BIN of previous business: _____ ● K. If this is your final return, indicate whether: <input type="checkbox"/> Withdrawn, <input type="checkbox"/> Dissolved, <input type="checkbox"/> Merged, or reorganized. Enter name, federal employer identification number, and BIN of merged or reorganized corporation: _____
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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		
	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 20 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	
	ADDITIONS (see instructions)		
	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	
	SUBTRACTIONS (see instructions)		
	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	<input type="text"/>
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 instructions)	21	<input type="text"/>
22. Oregon taxable income (line 20 minus line 21 or amount from Schedule AP-2, line 9)	22	<input type="text"/>
23. Excise tax (6.6 percent of line 22) (\$10 minimum tax)	23	<input type="text"/>
24. Tax adjustment for interest on certain installment sales	24	<input type="text"/>
25. Total tax (line 23 plus line 24)	25	<input type="text"/>

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

26. Other credits	26	<input type="text"/>
27. Workers' Compensation credit	27	<input type="text"/>
28. Fire insurance gross premiums tax credit	28	<input type="text"/>
29. Total (add lines 26 through 28)	29	<input type="text"/>
30. Line 25 minus line 29 (not less than \$10)	30	<input type="text"/>
31. OLHIGA (Oregon Life and Health Insurance Guaranty Association) offset	31	<input type="text"/>
32. OIGA (Oregon Insurance Guaranty Association) offset	32	<input type="text"/>
33. Total (line 31 plus line 32)	33	<input type="text"/>
34. Net excise tax* (line 30 minus line 33) (not less than \$10)	34	<input type="text"/>
35. Estimated tax payments for tax year 2002 (from Schedule ES below). Include payments made with your extension ...	35	<input type="text"/>
36. Tax Due. Is line 34 more than line 35? If so, line 34 minus line 35	Tax Due 36	<input type="text"/>
37. Overpayment. Is line 34 less than line 35? If so, line 35 minus line 34	Overpayment 37	<input type="text"/>
38. Penalty due with this return (see instructions)	38	<input type="text"/>
39. Interest due with this return (see instructions)	39	<input type="text"/>
40. Interest on underpayment of estimated tax. Attach Form 37 (see instructions)	40	<input type="text"/>
41. Total penalty and interest (add lines 38 through 40)	41	<input type="text"/>
42. Total due (line 36 plus line 41)	Total Due 42	<input type="text"/>
43. Refund available (line 37 minus line 41)	Refund 43	<input type="text"/>
44. Amount of refund to be credited to 2003 estimated tax	2003 Credit 44	<input type="text"/>
45. Net Refund (line 43 minus line 44)	Net Refund 45	<input type="text"/>

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

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 2001 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.

SIGN HERE	→	_____ Signature of officer	Date	_____ Signature of preparer other than taxpayer
	→	_____ Title		_____ Address

FILE THIS RETURN 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 to: 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:

Location	Nature of Business Activity

SCHEDULE AP-1 — APPORTIONMENT FORMULA

	(A) Total Within Oregon	(B) Total Within and Without Oregon	(C) Percent Within Oregon (A ÷ B) × 100
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:			<i>(not less than zero)</i>
a. Compensation of officers			
b. Other wages, salaries, and commissions			
c. Total wages and salaries	●	●	%
3. Insurance Sales Factor			
a. Direct premiums (see instructions)			<i>(not less than zero)</i>
b. Annuity considerations			
c. Finance and service charges			
d. Total insurance sales	●	●	%
4. Total percent (add lines 1c, 2c, and 3d, 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%)]			● %

SCHEDULE AP-2 — COMPUTATION OF TAXABLE INCOME

1. Net income from business both in Oregon and other states (from Form 20-INS, line 20)	1	
2. Subtract: Gains from prior year installment sales included in line 1. Attach schedule (see instructions) ...	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. Attach schedule (see instructions) ...	6	●
7. Total (line 5 plus line 6)	7	
8. Subtract: Oregon apportioned net loss from prior years (see Form 20-INS, line 21 instructions)	8	●
9. Oregon taxable income (line 7 minus line 8) (carry to Form 20-INS, 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.

Oregon Business ID Number Federal ID Number	Name and Address	If new 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 needed.