

## Insurance Excise Tax

This booklet contains Form 20-INS, schedules, and instructions.

This publication is a guide, not a complete statement of Oregon laws or Oregon Department of Revenue rules. For more information, refer to the laws and rules on our Web site, [www.dor.state.or.us](http://www.dor.state.or.us).

## General information

For tax years beginning on or after January 1, 1997 and before January 1, 2002, foreign insurers were subject to the retaliatory tax, transition tax, and excise tax. For tax years after 2001, foreign insurers are no longer subject to the transition tax. The **retaliatory** and **transition** taxes are paid to the Insurance Division of the Oregon Department of Consumer and Business Services. The **excise** tax is paid to the Oregon Department of Revenue.

All **foreign and domestic insurance companies**, including home warranty companies (but not title insurers), that are required to file an excise tax return (see filing requirements) must file **Form 20-INS** with the Department of Revenue.

**Title insurers** file **Form 20** instead of Form 20-INS. Title insurers begin with federal taxable income, make the same additions and subtractions that non-insurance corporations make, and apportion using property, payroll, and double-weighted sales factors.

**Reinsurance premiums.** Retroactive to January 1, 1997, insurance companies may include (if permitted by the department) or the department may require the inclusion of reinsurance premiums in the insurance sales factor. See insurance sales factor, **Schedule AP** instructions, page 10.

### Filing requirements

Insurance companies must file an *Oregon Insurance Excise Tax Return* if they are doing business in Oregon. Insurance companies with agents in this state whose only activity is solicitation are also subject to the excise tax.

Companies registered with the Insurance Division to do business in Oregon but not actually doing business during the tax year are **not** required to file an Oregon Form 20-INS and are not subject to the \$10 minimum tax.

Companies having income from an Oregon source, such as premiums from existing policy holders, must file Form 20-INS.

All insurance companies are required to file an insurance excise tax return on a **calendar year basis**.

Oregon Form 20-INS filers are subject to a **\$10 minimum tax**.

**Exempt.** Surplus lines insurance companies and fraternal benefit societies, if exempt under IRC 501(c)(8), are not subject to the excise tax.

### Consolidated returns

Unitary domestic insurance companies (incorporated in Oregon) not controlled by foreign insurers incorporated outside of Oregon must file consolidated returns if they were included in consolidated federal returns. An inter-insurance and reciprocal exchange and its attorney-in-fact may file consolidated returns. Foreign insurers and domestic insurers controlled by foreign insurers are required to file insurance excise tax returns on a **separate basis**.

### When is my return due?

Returns for the calendar year are due on or before April 15. When the 15th falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

### Contents

General information .....	1
Filing requirements .....	1
Extensions .....	2
Form 20-INS instructions .....	3
Form 20-INS .....	5
Schedule AP .....	7
Schedule AF .....	8
Schedule ES instructions .....	10
Schedule AP instructions .....	10
Schedule AF instructions .....	11
Printed information order form .....	12
Taxpayer assistance .....	12

Oregon won't charge a **late filing penalty** if the return is filed by the Oregon due date, including extensions. But interest and a 5 percent **late payment penalty** are charged if the tax is not paid in full by the due date.

## Extension of time for filing

<p><i>If you file a calendar year federal return and need more time to file both your federal and Oregon returns:</i></p> <p>Oregon accepts the extension you have for your federal return.</p>	<p><i>If you need an extension of time to file for Oregon only:</i></p> <ul style="list-style-type: none"><li>• Use a federal extension Form 7004.</li><li>• Write "For Oregon Only" across the top.</li><li>• Enter Oregon amounts only.</li><li>• Attach it to your Oregon return when you file.</li></ul>
---	--

After completing the extension form:

- Include your payment;
- Write the name of the corporation, federal identification number [FID], Oregon business identification number [BIN], tax year, and type of tax on your payment;
- Note on the federal extension form the name, address, Oregon BIN if known, and FID of the corporation filing the Oregon return so that any payments made with the extension will be correctly applied;
- Do not send a copy of your return with your extension request; and
- To avoid penalty and interest, mail any tax due with your extension, on or before the original due date of your return. **More time to file does not mean more time to pay your tax!**

Mail the extension request to:

Oregon Department of Revenue  
PO Box 14777  
Salem OR 97309-0960

We will notify you **only** if your extension is denied.

### When you file your return

- Attach a copy of your extension to the **back** of your Oregon return behind Schedule AP.
- Check the box on your return indicating "**an extension is attached.**"
- Include the amount of tax paid with your extension on your return, **Form 20-INS**, line 35.

## Federal and Insurance Division audit changes

If the IRS changes your federal return or the Insurance Division changes your Fire Marshal tax, retaliatory tax, or transitional tax for any tax year and the change affects your computation of Oregon excise tax, you must notify the Oregon Department of Revenue, file an amended Oregon return, and attach a copy of the federal or Insurance Division audit report. Mail this separately from your current year's return to: Oregon Department of Revenue, PO Box 14777, Salem OR 97309-0960. If you do not amend or send a copy of the federal or state audit report, the Oregon Department of Revenue has two years from the date the department is notified of the change by the IRS or Insurance Division to issue a deficiency notice. You **must** file within two years after the date of the federal or state audit report to receive a refund.

## Amended returns

If you amend your federal return or your annual statement and the change affects your computation of Oregon excise tax, you must file an amended Oregon return within 90 days. Attach a copy of the amended federal return to your amended Oregon return and explain the adjustments made. File an amended return using the form for the year of the original return and check the box indicating "**This is an amended return.**"

On the line for estimated tax payments, enter the net excise tax from the original return. Add or subtract prior tax adjustments to your original return.

Do not amend your Oregon return if you amend your federal return to carry a **net operating loss back** to prior years. Oregon allows corporations to carry losses forward, but not back. See the instructions for line 21.

Pay all tax and interest due when you file an amended return or within 30 days after receiving a billing notice from the department. Otherwise, you may be charged the 5 percent late payment penalty.

An amended return may be filed as a protective claim to extend the statute of limitations for a refund request for a tax year while an issue is being litigated. Check the box indicating "This is an amended return" and write the words "Protective Claim for Refund" at the top in blue ink. We will hold your protective claim until you notify us the litigation has been completed.

# Form 20-INS instructions

## Heading

Please type or legibly print your corporation's name, address, federal identification number (FID), and Oregon business identification number (BIN), if known.

**Oregon business identification number.** Each corporation is now identified by a BIN assigned by the department. You may have already been assigned a BIN if payroll taxes, workers' compensation, or unemployment payments are made to the State of Oregon. If you do not have an Oregon BIN, one will be assigned when your return is received.

## Questions

Answer questions A through K. Furnish additional information where necessary.

**Foreign insurers and domestic insurers** controlled by foreign insurers are not allowed to file consolidated returns and **should omit questions E and F**.

**Question E(1). If the answer is YES,** attach a list of the corporations included in your consolidated federal return.

**Question E(2). If the answer is YES,** complete Schedule AF, Schedule of Affiliates, by listing the corporations included in your consolidated **Oregon** return that:

- Are "doing business" in Oregon, or
- Have income from Oregon sources.

**Question E(3). If the answer is YES,** attach a list of corporations included in your consolidated federal return that are not included in this Oregon return. List each corporation's name, Oregon business identification number (if any), and federal identification number.

**Question F. If the box is checked, and you are filing a consolidated return,** use a copy of "Schedule AF, List of Affiliates," to list additional affiliates. Attach the copies directly behind the original **Schedule AF**.

**Question G. A "high-income taxpayer"** is one that had federal taxable income, before net operating loss and capital loss carryovers and carrybacks, of \$1,000,000 or more in any one of the last three tax years, not including the current year.

## Line instructions

Life, accident, and health companies will be identified as "**Life**." Fire, property, and casualty companies will be identified as "**P&C**."

**The following instructions are for lines not fully explained on the form.**

## Income

**Line 2. Income, expenses, and other items attributable to separate accounts.** From page 4, lines 5 and 8.1 of the annual statement for life companies.

**Line 5. Underwriting profit derived from wet marine and transportation insurance.** From page IEE-5, lines 8 and 9, column 41, of the P&C annual statement.

## Additions

**Line 8. Federal income taxes.** Add the amount of federal income taxes deducted in computing net income from operations. If a net refund of federal tax is shown on the annual statement (due to an excess of refund for a prior year over current year net tax), enter a negative figure.

Life companies— Annual statement, amount included on page 4, line 32, plus the tax on capital gain that was netted out of the amount from the annual statement, included on page 4, line 34.

P&C companies—Use tax on ordinary income from the annual statement, included on page 4, line 19.

**Line 9. State income taxes (all jurisdictions).** Include only the amount of state income taxes included in the following amounts on the annual statement.

Life companies— Annual statement, included on page 11, exhibit 3, line 4.

P&C companies—Annual statement, included on page 11, line 20.1.

**Line 10. Penalty interest on prepayment of loans.** Add any amounts not already included in the computation of net income on the annual statement.

**Line 11. Realized gains and losses.** Add realized gains and losses on sales or exchanges of assets, including non-admitted assets, that were not included in net income from operations. Enter net realized losses as a negative amount.

**Line 12. Decreases in certain reserves.** These are changes that have not been included in the computation of net income from operations. Add **decreases in mandatory reserves** that the insurer is required to maintain by law or by rules or directives of the director of the Department of Consumer and Business Services, **other than** decreases that (a) are deducted in arriving at the insurer's net gain from operations, or (b) result from net gains or losses, realized or unrealized, in the value of the insurer's property and investments.

Life companies— Annual statement, page 4, line 44.

Also add **decreases in reserves for policies and obligations outstanding** before the beginning of the taxable year resulting from changes in the basis and methods of computing such reserves that are justified by accounting and actuarial practices applicable to or accepted by the insurance industry. Such practices are commonly known as “reserve strengthening” or “reserve weakening.”

Life companies— Annual statement, page 4, line 43.  
P&C companies—Annual statement, page 4, line 36.

## Subtractions

**Line 15. Amortization of past service credits.** Subtract the amortized portion of contribution for past service credits made to qualified plans and exempt employee trusts. The subtraction is for amounts not deducted in the computation of net gain from operations in the annual statement. There is no explicit item in the annual statement.

P&C and Life companies— See Note 12 in the NAIC annual statement.

**Line 16. Increases in certain reserves.** Subtract increases in reserves described in the instructions for additions on line 12.

**Line 17. Depreciation.** Subtract, if you so elect for Oregon excise tax purposes, additional or accelerated depreciation on real and personal property that is in excess of the depreciation used in computing net gain from operations. You may elect to use any accelerated depreciation method allowable for federal corporation income tax purposes.

**Line 21. Net loss deduction.** A net loss is the aggregate amount of Oregon net losses computed on prior years' excise tax returns that have not been previously deducted.

**Oregon does not allow net losses to be carried back.** Domestic Oregon insurers may carry net losses occurring in tax years starting on or after January 1, 1987 forward, up to 15 years. Foreign insurers may carry net losses occurring in tax years starting on or after January 1, 1997 forward, up to 15 years.

The total net loss deduction on a consolidated Oregon return is the sum of the net losses available to each of the corporations subject to the limitations in OAR 150-317.476(4).

If you are taxable both in Oregon and another state, do not complete line 21. Any net losses assigned to Oregon during the preceding taxable years (and not previously deducted) must be entered on **Schedule AP-2**, line 8.

**Line 22. Oregon taxable income.** If you are apportioning income to Oregon, enter the amount from **Schedule AP-2**, line 9.

**Line 23. Excise tax.** The tax is 6.6 percent of Oregon taxable income. The minimum tax is \$10. Only one \$10 minimum tax payment is required on a consolidated return.

**Line 24. Tax adjustment for interest on certain installment sales.** If you owe interest on deferred tax liabilities with respect to an installment obligation under ORS 314.302, indicate the amount on line 24. Attach a schedule showing how you figured the interest.

## Credits

Credits against the excise tax **must** be claimed in the following order: other credits, workers' compensation credit, and fire insurance premiums tax credit. These credits are subtracted from the excise tax. The remaining tax is then reduced by the Oregon Life and Health Insurance Guaranty Association (OLHIGA) offset and the Oregon Insurance Guaranty Association (OIGA) offset.

Beginning January 1, 2001, taxpayers must take the full amount of a credit allowed per year. For more information, see the information circular *Tax Credits for Corporations* (150-102-694). See page 12 to order the circular or go to our Web site at [www.dor.state.or.us](http://www.dor.state.or.us).

**Line 26. Other credits.** The following credits are explained in the information circular *Tax Credits for Corporations* (150-102-694). See page 12 to order the circular.

- Advanced telecommunication facilities (ORS 315.511).
- Alternative fuel vehicle fueling station (ORS 317.115).
- Bone marrow donor expense (ORS 315.604).
- Business energy (conservation facility) (ORS 315.354).
- Child Care Division and community agency contributions (ORS 315.213).
- Claim of right (ORS 315.068).
- Computer, scientific equipment, or research (ORS 317.151).
- Dependent care (form 150-102-032) (ORS 315.204, 315.208).
- Electronic commerce in designated enterprise zone (ORS 315.507).
- Employee and dependent scholarship program payments (ORS 315.237).
- Farmworker housing project investment (ORS 317.147).
- First Break program (ORS 315.259).
- Individual development accounts (ORS 315.271).
- Lenders credit (ORS 317.097, 317.112, 317.147).
- Long-term care insurance (ORS 315.610).
- Long-term enterprise zone facilities (ORS 317.124).
- Qualified research activities (form 150-102-128) (ORS 317.152, 317.153, 317.154).
- Reservation enterprise zone (ORS 285b.773).
- Trust for cultural development account (ORS 315.675).
- Youth apprenticeship sponsorship (ORS 315.254).

*Continued on page 9 . . .*

## **Front of Form 20-INS**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

## **Back of Form 20-INS**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

## **Schedule AP--Apportionment**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>

## **Schedule AF--Schedule of Affiliates**

The tax forms are a separate download. You will find them at:

<http://www.dor.state.or.us/formscorp.html>



. . . continued from page 4

**Line 27. Workers' compensation credit.** Insurance companies that write workers' compensation insurance receive a credit against the excise tax. The credit is the lesser of the workers' compensation premium assessment or the excise tax on the profit attributable to the workers' compensation line of business (ORS 317.122). For information on calculating this credit, see the worksheet form *Workers' Compensation Insurance Tax Credit* (150-102-044). See page 12 to order the form or go to our Web site at [www.dor.state.or.us](http://www.dor.state.or.us).

**Line 28. Fire insurance gross premiums tax credit.** Insurance companies that write fire insurance premiums receive a credit against the excise tax for the tax paid to the Insurance Division (ORS 317.122). The credit is for the amount of tax paid to the Insurance Division based on fire insurance premiums paid during the tax year. Enter a credit on your 2002 **Form 20-INS** for the amount of tax shown on your 2002 State Fire Marshal tax return, part 1, **line 10**, filed with the Insurance Division.

**Lines 31 and 32. Guaranty association assessment offset.** Credits can be claimed for the assessments paid to the Oregon Life and Health Insurance Guaranty Association (OLHIGA) and the Oregon Insurance Guaranty Association (OIGA). The assessments can be offset at a rate of 20 percent of the amount paid in each of the five calendar years following the year in which the assessment was paid. If the annual OIGA credit exceeds the excise tax, the excess can be offset to the Fire Insurance Gross Premium tax. Any unused guaranty association assessment offset can be claimed against the transition tax due the Insurance Division of the Department of Consumer and Business Services. See ORS 734.575 and 734.835.

**Line 38. Penalties.** Include a penalty payment if you:

- Mail your tax due after the original due date (even if you have an extension).
- File your excise tax return showing tax due after the due date, including any extension.

Penalty is 5 percent of the unpaid balance of your tax.

If you get an extension, a penalty will not be charged if you:

- Pay at least 90 percent of the tax due on or before the original due date of the return, **and**
- Pay the balance of tax when you file within the extension period, **and**
- Pay any interest due either when the return is filed or within 30 days of billing by the department.

If you **file more than three months** after the original or extended due date, add an additional penalty of 20 percent of the unpaid tax. If you do not file returns for three consecutive years by the due date of the third year's return, including extensions, you must pay a 100 percent penalty on the tax liability for each tax year. Include any penalty due on **Form 20-INS**, line 38.

**Line 39. Interest.** If you do not pay the tax by the due date, interest will be charged on the unpaid tax. Interest periods generally begin on the 16th day of the month the return is due. Returns are due on the 15th unless the 15th falls on a Saturday, Sunday, or holiday. Interest is figured daily for periods of less than a month. A month, for example, is May 16 to June 15. Interest rates may change once a calendar year.

**To calculate interest due:**

- Tax × Annual interest rate × Number of full years.
- Tax × Monthly interest rate × Number of months.
- Tax × Daily interest rate × Number of days.

The chart below shows the interest rates and effective dates.

Interest Rates			
For periods beginning	Annual	Monthly	Daily
January 1, 2001	10%	0.8333%	0.0274%
February 1, 2002	8%	0.6667%	0.0219%
February 1, 2003	7%	0.5833%	0.0192%

Interest accrues on any unpaid tax during an extension of time to file.

**Additional interest on deficiencies and delinquencies.** Interest will increase by one-third of 1 percent per month (4 percent yearly) on deficiencies or delinquencies if the following occurs:

- You file a return showing tax due, or the Department of Revenue has assessed an existing deficiency, **and**
- The assessment is not paid within 60 days after the notice of assessment is issued, **and**
- You have not filed a timely appeal.

Include interest for payment of tax after the original return due date on line 39.

**Line 40. Interest on underpayment of estimated tax.** You have an underpayment if you paid less than 100 percent of the tax due on each estimated tax payment due date. Interest on underpayment will not be imposed if net excise tax after credits, line 34, is less than \$500 on your 2002 return. If you have an underpayment, you must file **Form 37, Underpayment of Oregon Corporation Estimated Taxes**. Form 37 and instructions are on our Web site at [www.dor.state.or.us](http://www.dor.state.or.us), or see page 12 to order forms.

Use **Form 37** to:

- Calculate the amount of underpayment of estimated tax;
- Compute the amount of interest you owe on the underpayment; **or**
- Show that you meet an exception to the payment of interest.

Include interest due from underpayment of estimated tax on line 40.

**Attach Form 37 to your return and check the “Form 37 is attached” box.**

**Line 42. Total due.** Attach a check or money order to your return. Please use blue or black ink. Make your check or money order payable to “**Oregon Department of Revenue.**” Write your Oregon business identification number

(if known), federal identification number, and “2002” on your check. Do not send cash or postdated checks.

**Special instructions.** Do you owe penalty or interest and have an overpayment on line 37? If your overpayment is less than total penalty and interest, fill in the result of line 41 minus line 37, on line 42.

## Schedule ES instructions

**Estimated tax paid for the 2002 tax year.** Fill in the total estimated tax payments made before filing your Oregon return. Include any payments made with your extension. Also include any refund applied from your 2001 tax return or an Oregon amended return.

**Consolidated return filers.** Identify each estimated tax payment made to Oregon by each affiliate. Attach a schedule showing the name, federal identification number (FID), Oregon business identification number (BIN), date of payment, and the amount paid for correct application of your estimated payments.

**Electronic funds transfer (EFT).** For payment periods beginning on or after January 1, 2002, you must make your Oregon estimated tax payments by EFT if you are required to make your federal estimated tax payments by EFT.

Payments for corporation estimated taxes may be made using Revenue’s electronic funds transfer (EFT) program. This program allows payments to be initiated via a touch-tone telephone, a secure Internet site, or through your financial institution.

A business is required to have an authorization agreement filed with the department before they start initiating EFT payments. Information and authorization agreements are available on the Internet at: [www.dor.state.or.us/withhold/EFT\\_EST.html](http://www.dor.state.or.us/withhold/EFT_EST.html), or by calling the EFT help line at 503-947-2017.

**Voluntary participation.** If you do not meet the federal requirements for mandatory participation in the EFT program, you may participate on a voluntary basis.

## Schedule AP instructions

### Schedule AP-1— Apportionment formula

#### *Real estate income and interest factor*

##### Real estate income

Life companies— Annual statement, page E-01, schedule A, part 1, column 14 minus column 15, and page E-03, column 15 minus column 16.

P&C companies—Annual statement, pages E-01 and E-03, column 14 minus column 15, and part 3, column 15 minus column 16.

If you have income from a joint venture, partnership, or LLC, include real estate income and interest included on:

Life companies— Annual statement, page 8, exhibit of net investment income, line 8, column 1 of the Net Investment Income schedule.

P&C companies—Annual statement, page 12, exhibit of net investment income, line 8, column 1 of the Underwriting and Investment Exhibit.

##### Interest

Life companies— Annual statement, page 8, exhibit of net investment income, line 3, column 1.

P&C companies—Annual statement, page 12, exhibit of net investment income, line 3, column 1.

## Wage and commission factor

Enter wage and commission amounts from the annual statement.

## Insurance sales factor

Use total premiums written including Oregon premiums written.

Life companies— Annual statement, page 68, schedule T, lines 38 and 99. Insurance premiums include life insurance in column 2, annuity considerations in column 3, and accident and health insurance premiums in column 4.

P&C companies—Annual statement, page 108, schedule T, lines 38 and 58, column 2. Finance and service charges are included in the apportionment factor for premiums.

ORS 317.660 provides that the insurance sales factor does not include reinsurance accepted and there is no deduction of reinsurance ceded. If the exclusion of reinsurance premiums results in an apportionment formula that does not fairly represent the extent of the insurance company's activity in Oregon, you may include reinsurance premiums in the insurance sales factor. You **must** request and receive permission from the Oregon Department of Revenue to include these premiums in the insurance factor

**before** you file your return. Send your request to the Oregon Department of Revenue, 955 Center Street NE, Salem OR 97301-2555.

**Line 5. Average percentage.** Divide the sum of the real estate income and interest percentage, wage and commission percentage, and insurance sales percentage by 3 if you have all of these factors. Reduce the denominator of 3 by the number of factors with a zero denominator. Example: If you do not have any real estate income or interest, your real estate income and interest percentage would have a zero denominator and the sum of the factors would be divided by 2.

Do not enter any negative figures in Schedule AP-1. A negative amount is not accepted. Enter zero if a number is less than zero.

## Schedule AP-2—Computation of taxable income

**Line 2. Subtract: Gains from prior year installment sales included in line 1.** OAR 150-314.615-(G) requires that installment gains be apportioned to Oregon using the average percent from the year of the sale rather than the year payment is received.

**Line 6. Add: Gains from prior year installment sales apportioned to Oregon.** Multiply the installment gains subtracted on line 2 by the average percent from the year of the sale.

# Schedule AF instructions

## Schedule of Affiliates

If you file a consolidated Oregon return per the instructions on page 1 and have more than one affiliate doing business in Oregon or with Oregon source income, you **must** complete **Schedule AF** and submit it with your Oregon return.

List on **Schedule AF** each corporation's name, Oregon business identification number (if known), federal identification number, and date each affiliate became part of, or left, the unitary group during the tax year.

List those affiliates that are doing business in Oregon, or with Oregon source income that are included in the Oregon consolidated return.

If you need more room, please make copies of the form as needed.

# Taxpayer assistance

## Printed information (free)

You can access our Web site, order by telephone, or return the form below.



Check individual boxes to order. Complete name and address section. Clip on the dotted lines, then mail in the entire list to the address listed.

### Forms and instructions

- Dependent Care Credits for Employers* ..... 150-102-032
- Form 20ES, Estimated Tax coupons and instructions ..... 150-102-022/-2
- Lender's Credit* ..... 150-102-125
- Long-term Enterprise Zone Facilities* ..... 150-102-043
- Power of Attorney and Declaration of Representative* ..... 150-800-005

### Information circulars and brochures

- Information for Tax Exempt Organizations* ..... 150-102-617
- Limited Liability Companies, Limited Liability Partnerships* ..... 150-101-613
- Political Organizations* ..... 150-102-663
- Tax Credits for Corporations* ..... 150-102-694
- What To Do if You are Audited* ..... 150-101-607
- Workers' Compensation Tax Credit* ..... 150-102-618
- Your Rights as an Oregon Taxpayer* ..... 150-800-406

### List of other printed information:

- Form and Publication Order* ..... 150-800-390

**Send to:** Forms, Oregon Department of Revenue  
PO Box 14999, Salem OR 97309-0990

### Please print

Your name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_

## Internet

[www.dor.state.or.us](http://www.dor.state.or.us)



The Department of Revenue Web site is a quick and easy way to download forms and information circulars, get up-to-the-minute tax information, and learn about electronic filing.

## Correspondence



Write to: Oregon Department of Revenue, 955 Center St NE, Salem OR 97301-2555. Include your FID or BIN and a daytime telephone number for faster service.

## Telephone

Salem ..... 503-378-4988  
Toll-free within Oregon ..... 1-800-356-4222

If you have a touch-tone telephone, call our 24-hour voice response system at one of the numbers above to:

- Hear recorded tax information.
- Order tax forms.



For help from Tax Services, call one of the numbers above.

Monday, Tuesday, Thursday, Friday ..... 7:30 a.m.–5:10 p.m.  
Wednesday ..... 10:00 a.m.–5:10 p.m.  
*Closed on holidays.*

April 1–April 15, Monday–Friday ..... 7:00 a.m.–7:00 p.m.  
Representatives also available Saturday, April 5 and April 12.  
*Wait times may vary.*

TTY (hearing or speech impaired; machine only): 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA).** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**Asistencia en español. Llame al 503-945-8618 en Salem.**



Oregon Department of Revenue  
955 Center St NE  
Salem OR 97301-2555