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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. Name of parent corporation, if applicable

[Grid for parent corporation name]

FEIN of parent corporation, 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

Name of previous business

[Grid for previous business name]

FEIN

[Grid for previous business FEIN]

K. If final return, indicate:  Withdrawn     Dissolved     Merged or reorganized

Name of merged or reorganized corporation

[Grid for merged/reorganized corporation name]

FEIN

[Grid for merged/reorganized corporation FEIN]

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

[Grid for total Oregon sales amount]



**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). <b>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</b> .....	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. <b>You must include Schedule OR-AP to apportion income</b> .....	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. 2020 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. <b>Total due</b> (line 28 plus line 33).....	<b>Total due</b> 34.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
35. <b>Refund</b> available (line 29 minus line 33) .....	<b>Refund</b> 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. <b>Net refund</b> (line 35 minus line 36) .....	<b>Net refund</b> 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

Name of payer

Payer's 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"/>
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2. Quarter 2

Name of payer

Payer's 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

Name of payer

[Grid for Name of payer]

Payer's FEIN

[Grid for Payer's FEIN]

Date paid

[Grid for Date paid]

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

4. Quarter 4

Name of payer

[Grid for Name of payer]

Payer's FEIN

[Grid for Payer's 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 E .....7. [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.

Signature of officer

X [Signature line]

Date (MM/DD/YYYY)

[MM] / [DD] / [YYYY]

First name of officer

[First name boxes]

Initial

[Initial box]

Last name of officer

[Last name boxes]

Title of officer

[Title boxes]

Signature of preparer other than taxpayer

X [Signature line]

Date (MM/DD/YYYY)

[MM] / [DD] / [YYYY]

Phone

[Phone area code] - [Phone number]

Preparer license number

[License number boxes]

First name of preparer

[First name boxes]

Initial

[Initial box]

Last name of preparer

[Last name boxes]

Address of preparer

[Address boxes]

City

[City boxes]

State

[State box]

ZIP code

[ZIP code 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.

