

Oregon Department of Consumer and Business Services

Division of Financial Regulation

350 Winter St. NE, Room 410, Salem, Oregon 97301-3881

Mailing address: P.O. Box 14480, Salem, OR 97309-0405

Phone: 503-947-7982 • Fax: 503-378-4351

Email: orinstax.ins@dcbs.oregon.gov

dfr.oregon.gov



Retaliatory Tax Calculation

Who can file:

This form needs to be filed by non-domestic legal expense organizations registered in Oregon.

Filing due dates:

Retaliator Tax Calculation for Non-domestic Legal Expense Organizations: April 1.

Postmark: Accepted as the filing date.

Checks:

Should be made out to Department of Consumer and Business Services

Questions on retaliatory tax:

Email orinstax.ins@dcbs.oregon.gov.

For Non-Domestic Legal Expense Organizations

Per ORS 750.705 and ORS 731.854

Year ending Dec. 31, _____

Name: _____

State of domicile: _____

Certificate of authority No.: _____ Federal employer ID No.: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Contact person: _____ Phone: _____

Email: _____

If this form is being filled out due to a name/address change or an amended return,
mark the checkbox:

☐ Name or address change

☐ This is an amended return



Department of Consumer
and Business Services

Retaliatory Tax:

Home state basis:

1. Annual or continuation fee _____
2. Filing annual statement _____
3. Agent appointment fees paid by insurer _____
4. State fraud fees or assessments _____
5. Other fees: _____
6. Other fees: _____
- 7. Total fees (add Lines 1 through 6) _____**
8. Premium or privilege tax _____ X _____ % _____
9. Income or excise tax _____
10. Other taxes: _____
11. Other taxes: _____
- 12. Total taxes (add Lines 8 through 11) _____**
- 13. Total Home State Basis (add Lines 7 and 12) _____**

Oregon basis:

14. Oregon Corporation Excise Tax (Form 20-INS, Line 29) _____ (Estimated)
15. Certificate of Authority renewal fee
(paid on anniversary of registration) _____
- 16. Total Oregon Basis (add Lines 14 and 15) _____**
- 17. Retaliatory Tax (Line 13 minus Line 16. If negative, enter -0-) _____**

Return completed forms to:

Oregon Division of Financial Regulation
P.O. Box 14480
Salem, OR 97309-0405

Street address

Oregon Division of Financial Regulation
350 Winter Street NE, 3rd floor
Salem, OR 97301-3883