

# ***Financial Services - Insurance Tax Bulletin***

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## *Oregon Tax Court decisions suggest disparate treatment of in-state and out-of-state insurance companies*

In two recent decisions, the Oregon Tax Court confirmed the disparate treatment of in-state and out-of-state insurance companies. While *Costco's* out-of-state insurance company, not subject to Oregon tax, was included in the Oregon consolidated return of unitary non-insurance corporations, *Stancorp's* in-state insurance company was excluded. [*Costco Wholesale Corp. and subsidiaries v. Oregon Department of Revenue*, Ore. Tax Court # TC 4956 (7/16/12), and *Stancorp Financial Group, Inc. v. Oregon Department of Revenue*, T.C. 5039 (8/2/12)]

[Click here](#) for a summary of the *Costco* decision.

[Click here](#) for more information on the *Stancorp* decision.

*For further information, please feel free to contact Anthony DiGilio at (703) 918-4812 or contact your local insurance tax professional.*

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