



CT-33

Franchise Tax Return For Insurance Corporations

Tax Law — Article 33

beginning ending

Employer identification number, File number, Name, Number and street, City or town, State, ZIP code, Trade name, Business telephone number, Business activity code number, Principal business activity, State or country of incorporation, date, Foreign corporations: date began business in NYS, Federal return was filed on: 1120-L, 1120-PC, Consolidated, Other.

Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? Have you been audited by the Internal Revenue Service in the past 5 years? Does this corporation have an interest in real property located in New York State? Has the controlling interest in the corporation's stock changed during the period covered in this return?

A. Payment - pay amount shown on line 23 — Make check payable to: New York State Corporation Tax

Computation of Tax and Installment Payments of Estimated Tax

Table with 31 rows for tax computation. Columns include description, calculation (e.g., multiply by .09), and amount. Includes lines 1 through 31, ending with Issuer's allocation percentage and Reinsurance allocation percentage.

Schedule A - Allocation of Reinsurance Premiums where Location of Risks Cannot Be Determined (see instructions, Form CT-33-I).

A Name of Ceding Company <i>(Attach separate sheet if necessary.)</i>	B Reinsurance Premiums Received	C Reinsurance Allocation %	D Reinsurance Premiums Allocated to New York <small>(column B x column C)</small>
Totals from attached sheet			
32 Total <i>(add column D amounts)</i> Include on line 36			●

Schedule B - Computation of Allocation Percentage. If you do not claim an allocation, enter 100 on line 47. For explanation of lines 33 through 47, see page 2 of instructions

33 New York taxable premiums	33 ●		
34 New York ocean marine premiums	34 ●		
35 New York premiums on annuity contracts and on insurance for the elderly	35 ●		
36 New York premiums on reinsurance assumed from authorized companies	36 ●		
37 Total New York gross premiums <i>(add lines 33 through 36)</i>	37 ●		
38 New York premiums ceded that are included on line 37	38 ●		
39 Total New York premiums <i>(subtract line 38 from line 37)</i>	39 ●		
40 Total premiums	40 ●		
41 New York premium percentage <i>(divide line 39 by line 40; enter here and on line 31)</i>		41 ●	%
42 Weighted New York premium percentage <i>(multiply line 41 by nine)</i>		42 ●	%
43 New York wages, salaries, commissions and other compensation	43 ●		
44 Total wages, salaries, commissions and other compensation	44 ●		
45 New York payroll percentage <i>(divide line 43 by line 44)</i>		45 ●	%
46 Total New York percentages <i>(add lines 42 and 45)</i>		46 ●	%
47 Allocation percentage <i>(divide line 46 by ten. If line 42 or 45 is zero, see page 2 of instructions)</i>		47 ●	%

Schedule C - Computation and Allocation of Subsidiary Capital

A Description of Subsidiary Capital		B % of Voting Stock Owned	C Average Fair Market Value	D Current Liabilities Attributable to Subsidiary Capital	E Net Average Fair Market Value (col. C minus col. D)	F Issuer's Allocation %	G Value Allocated To New York State (col. E x col. F)
List each corporation <i>(Attach separate sheet if necessary.)</i>	Employer Identification Number						
Totals from attached sheet							
48 Totals <i>(add amounts in columns C, D and E)</i>	●	●	●				
49 Allocated subsidiary capital <i>(add column G amounts - enter here and on line 5)</i>							●

Schedule D - Computation and Allocation of Business and Investment Capital

	A Beginning of Year		B End of Year		C Average Fair Market Value Basis		
50 Total assets from annual statement <i>(balance sheet)</i>	●		●		50 ●		
51 Fair market value adjustment <i>(attach computation - if negative amount, use parentheses)</i>					51 ●		
52 Non-admitted assets from annual statement					52 ●		
53 Total assets <i>(add lines 50, 51 and 52)</i>	●		●		53 ●		
54 Current liabilities					54 ●		
55 Total capital <i>(subtract line 54 from line 53)</i>					55 ●		
56 Subsidiary capital <i>(from line 48, column E)</i>					56		
57 Business and investment capital <i>(subtract line 56 from line 55)</i>					57 ●		
58 Assets, excluding subsidiary assets included on line 56, held as reserves under NYS Insurance Law sections 1303, 1304 and 1305 <i>(value assets same as valued on line 53)</i>		Beginning of Year		End of Year	58 ●		
59 Adjusted business and investment capital <i>(subtract line 58 from line 57)</i>					59 ●		
60 Allocated business and investment capital <i>(multiply line 59 by the allocation percentage from line 47; enter here and on line 2)</i>					60		

Taxpayer's Name	Employer Identification Number
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Schedule E - Computation of Adjustment for Gains or Losses on Disposition of Property Acquired Before January 1, 1974
 You may no longer report gain or loss in the same manner you report it on your federal income tax return.

A Description of Property (Attach separate sheet if necessary)	B Cost	C Fair Market Price or Value on Jan. 1, 1974	D Value Realized on Disposition	E New York Gain (Loss)	F Federal Gain (Loss)
Totals from attached sheet					
61 Totals					
62 New York adjustment (subtract column F from column E; enter here and on line 67) Use parentheses for negative amounts.					

Schedule F - Computation and Allocation of Entire Net Income (see instructions for explanation of lines 63 through 88)

63 Federal taxable income before net operating loss or operations loss (see instructions)	63	•	
Additions			
64 Dividends - received deduction used to compute line 63	64	•	
65 Dividend or interest income not included in line 63 (attach list)	65	•	
66 Interest to stockholders - <input type="text"/> less 10% or \$1,000, whichever is larger	66	•	
67 Adjustment for gains or losses on disposition of property acquired prior to January 1, 1974 (amount from line 62)	67	•	
68 Deductions attributable to subsidiary capital (attach list)	68	•	
69 New York State franchise tax deducted on federal return (attach list)	69	•	
70a Amount deducted on your federal return as a result of a safe harbor lease	70a	•	
70b Amount which would have been required to be included on your federal return except for a safe harbor lease	70b	•	
71 ACRS or MACRS deductions used in the computation of federal taxable income (attach Form CT-399)	71	•	
Property and casualty insurance adjustments:			
72 Unearned premiums at the end of the preceding tax year excluded from premiums earned as a result of the reduction in the deduction for unearned premiums	72	•	
73 Amount of difference between unpaid losses and discounted unpaid losses at the end of the preceding tax year (attach separate sheet; see instructions)	73	•	
74 Other (attach explanation on separate sheet)	74	•	
75 Total (add lines 63 through 74)	75	•	
Subtractions			
76 Interest, dividends and capital gains from subsidiary capital (attach list)	76	•	
77 50% of dividends from nonsubsidiary corporations (attach list)	77	•	
78 Gain on installment sales made prior to January 1, 1974 (attach list)	78	•	
79 New York net operating loss or operations loss (attach statement showing computation)	79	•	
80a Amount included on your federal return as a result of a safe harbor lease	80a	•	
80b Amount which could have been deducted on your federal return except for a safe harbor lease	80b	•	
81 Depreciation allowed by section 1503(b)(10) (attach Form CT-399)	81	•	
Property and casualty insurance adjustments:			
82 Unearned premiums at the end of the tax year included in premiums earned as a result of the reduction in the deduction for unearned premiums	82	•	
83 Amount of the difference between unpaid losses and discounted unpaid losses at the end of the tax year (attach separate sheet; see instructions)	83	•	
84 Reduction in deduction for losses incurred	84	•	
85 Other (attach explanation on separate sheet)	85	•	
86 Total subtractions (add lines 76 through 85)	86	•	
87 Entire net income (subtract line 86 from line 75)	87	•	
88 Allocated entire net income (multiply line 87 by line 47; enter here and on line 1)	88		

Schedule G - Officers (appointed or elected) and Certain Stockholders - Include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation.

A Name and Address (Give actual residence. Attach separate sheet if necessary.)	B Social Security Number	C Official Title	D Salary and all Other Compensation Received From Corporation
Totals from attached sheet			
89 Total (add column D amounts)			

Schedule H — Computation of Premiums

	A Premiums Taxable Under Section 1510	B Premiums Included In Tax Limitation Computation - Section 1505
Life insurance companies		
90 Life insurance premiums		
91 Accident and health insurance premiums		
92 Other insurance premiums (attach list)		
93 Total (add lines 90, 91 and 92, column A; enter here and on line 6)		
Nonlife insurance companies		
94 Accident and health insurance premiums (enter column A amount on line 7)		
95 Other insurance premiums (enter column A amount on line 8)		
See instructions before making entries below.		
Insurance corporations who receive more than 95% of their premiums from:		
96 Annuity contracts		
97 Ocean marine insurance		
98 Group insurance on the elderly (Insurance Law, section 4236)		
99 Total (add column B); enter here and on line 10		

Schedule I - Computation of Retaliatory Tax Credit - for Corporations Organized or Domiciled in New York - For tax years prior to 1990, attach separate computation.

	A 1990	B 1991	C 1992
100 Tax less credits except for retaliatory tax credit	100		
101 Retaliatory tax credit claimed in 1990 and 1991	101		
102 Balance (subtract line 101 from line 100)	102		
103 90% of retaliatory taxes paid in 1992 on 1990 premiums and income (total of line 101 and line 103 may not exceed line 100, column A)	103		
104 90% of the retaliatory taxes paid in 1992 on 1991 premiums and income (total of line 101 and line 104 may not exceed line 100, column B)	104		
105 90% of retaliatory taxes paid in 1992 on 1992 premiums and income (total may not exceed line 100, column C)	105		
106 Total retaliatory tax credit claimed this year (add line 103, column A, line 104, column B and line 105, column C)	106		
107 Retaliatory tax credit used on line 12 to reduce tax due on line 13 to zero	107		
108 Balance of retaliatory tax credit (subtract line 107 from line 106)	108		
109 Retaliatory tax credit to be carried forward (if you elect this option, enter the amount shown on line 108)	109		
110 Retaliatory tax credit to be refunded (if you elect this option, enter the amount shown on line 108 here and on line 29)	110		

Schedule J - Computation of Issuer's Allocation Percentage - (Penalty will be imposed for failure to supply this information.)

111 New York gross direct premiums	111	
112 Total gross direct premiums	112	
113 Issuer's allocation percentage (divide line 111 by line 112; enter here and on line 30)	113	%

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mail returns to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909

Attach a copy of your complete federal return, a copy of your Annual Report of Premiums as filed with the New York State Insurance Department and copies of the following schedules from your Annual Statement: Balance Sheet, the Analysis of Assets Exhibit and the Summary by Country portion of Schedule D.