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# CT-33-A/B

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New York State Department of Taxation and Finance

## Subsidiary Detail Spreadsheet Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

|                                  |                                       |
|----------------------------------|---------------------------------------|
| Combined parent corporation name | Parent employer identification number |
|----------------------------------|---------------------------------------|

If there is **only one subsidiary** included in the combined return, this form **is not required**.

If there is **more than one subsidiary** included in the combined return, this form **is required**.

**Attach all CT-33-A/B forms to Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return.**

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

|   | Subsidiary | Subsidiary |
|---|------------|------------|
| • | EIN        | • EIN      |
| • | Name       | Name       |

**Schedule A — Computation of allocation percentage** (see instructions)

|   |   |   |
|---|---|---|
| 34 New York taxable premiums..... •   |   | • |
| 35 New York ocean marine premiums..... •  |   | • |
| 36 New York premiums for annuity contracts and for insurance for the elderly •                |   | • |
| 37 New York premiums on reinsurance assumed (see instructions) ..... •                        |   | • |
| 38 Total New York gross premiums (add lines 34 through 37) ..... •                            |   | • |
| 39 New York premiums ceded that are included on line 38 ..... •                               |   | • |
| 40 Total New York premiums (subtract line 39 from line 38) ..... •                            |   | • |
| 41 Total everywhere premiums ..... •  |   | • |
| 42 New York premium percentage (divide line 40 by line 41) ..... •                            | % | % |
| 43 Weighted New York premium percentage (multiply line 42 by nine) ..... •                    | % | % |
| 44 New York wages, salaries, personal service compensation, and commissions..... •            |   | • |
| 45 Total everywhere wages, salaries, personal service compensation, and commissions ..... •   |   | • |
| 46 New York payroll percentage (divide line 44 by line 45) ..... •                            | % | % |
| 47 Total New York percentages (add lines 43 and 46) ..... •                                   | % | % |
| 48 Allocation percentage (Divide line 47 by ten. If line 42 or 46 is zero, see instructions.) | % | % |

**Schedule B — Computation of subsidiary capital** (see instructions)

|  |  |   |
|--|--|---|
| 49 Average fair market value of subsidiary capital..... •                          |  | • |
| 50 Average value of current liabilities attributable to subsidiary capital ..... • |  | • |
| 51 Net average fair market value of subsidiary capital ..... •                     |  | • |
| 52 Net average value of subsidiary capital allocated to New York State..... •      |  | • |

**Schedule C — Computation of business and investment capital** (see instructions)

|   |  |   |
|---|--|---|
| 53 Average value of total assets from annual statement ..... •  |  | • |
| 54 Average fair market value adjustment ..... •   |  | • |
| 55 Average value of nonadmitted assets from annual statement ..... •  |  | • |
| 56 Total assets (add lines 53, 54, and 55 in Total column) ..... •  |  | • |
| 57 Average value of current liabilities ..... •   |  | • |
| 58 Total capital (subtract line 57 from line 56 in Total column) ..... •  |  | • |
| 59 Subsidiary capital from line 51, Total column..... •   |  | • |
| 60 Business and investment capital (subtract line 59 from line 58 in Total column) ..... •  |  | • |
| 61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305..... • |  | • |
| 62 Adjusted business and investment capital (subtract line 61 from line 60 in Total column)   |  | • |

**Who must file this form**

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-33-A/B to detail the subsidiaries' individual computations. Each Form CT-33-A/B may accommodate six subsidiaries. Use as many additional Form CT-33-A/Bs as necessary. The parent corporation should complete the *Parent* column on Form CT-33-A and should not be included on Form CT-33-A/B.

**Instructions**

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*. Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, *Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B*.

Enter the amounts shown in the *Total* column on the corresponding line on Form CT-33-A, column B (*Total subsidiaries*).

|   | Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|---|------------|------------|------------|------------|-------|
| • | EIN        | EIN        | EIN        | EIN        |       |
|   | Name       | Name       | Name       | Name       |       |

**Schedule A — Computation of allocation percentage**

|     |   |   |   |   |     |
|-----|---|---|---|---|-----|
| 34. |   |   |   |   | 34. |
| 35. |   |   |   |   | 35. |
| 36. |   |   |   |   | 36. |
| 37. |   |   |   |   | 37. |
| 38. |   |   |   |   | 38. |
| 39. |   |   |   |   | 39. |
| 40. |   |   |   |   | 40. |
| 41. |   |   |   |   | 41. |
| 42. | % | % | % | % | 42. |
| 43. | % | % | % | % | 43. |
| 44. |   |   |   |   | 44. |
| 45. |   |   |   |   | 45. |
| 46. | % | % | % | % | 46. |
| 47. | % | % | % | % | 47. |
| 48. | % | % | % | % | 48. |

**Schedule B — Computation of subsidiary capital**

|     |  |  |  |  |     |
|-----|--|--|--|--|-----|
| 49. |  |  |  |  | 49. |
| 50. |  |  |  |  | 50. |
| 51. |  |  |  |  | 51. |
| 52. |  |  |  |  | 52. |

**Schedule C — Computation of business and investment capital**

|     |  |  |  |  |     |
|-----|--|--|--|--|-----|
| 53. |  |  |  |  | 53. |
| 54. |  |  |  |  | 54. |
| 55. |  |  |  |  | 55. |
| 56. |  |  |  |  | 56. |
| 57. |  |  |  |  | 57. |
| 58. |  |  |  |  | 58. |
| 59. |  |  |  |  | 59. |
| 60. |  |  |  |  | 60. |
| 61. |  |  |  |  | 61. |
| 62. |  |  |  |  | 62. |

|      |                                |            |
|------|--------------------------------|------------|
| Name | Employer identification number |            |
|      | Subsidiary                     | Subsidiary |
|      | EIN                            | EIN        |
|      | Name                           | Name       |

**Schedule D — Computation of entire net income** *(see instructions)*

|  |   |  |  |  |
|--|---|--|--|--|
| 64 Federal taxable income before operations loss or net operating loss (NOL) <i>(see instructions)</i> .....   | • |  |  |  |
| <b>Additions</b>   |   |  |  |  |
| 65 Dividends-received deduction <i>(used to compute line 64)</i> .....   | • |  |  |  |
| 66 Dividend or interest income not included in line 64 <i>(attach list)</i> .....  | • |  |  |  |
| 67 Interest to stockholders: <input style="width:50px;" type="text"/> minus 10% or \$1,000, whichever is larger.....                                   | • |  |  |  |
| 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 <i>(from Form CT-33-A/ATT, Schedule D, line 10)</i> ..... | • |  |  |  |
| 69 Deductions attributable to subsidiary capital <i>(attach list)</i> .....  | • |  |  |  |
| 70 New York State franchise tax deducted on federal return <i>(attach list)</i> .....  | • |  |  |  |
| 71 Amount deducted on your federal return as a result of a safe harbor lease .....   | • |  |  |  |
| 72 Amount that would have been required to be included on your federal return except for a safe harbor lease.....                                      | • |  |  |  |
| 73 Total amount of federal depreciation from Form CT-399 <i>(see instructions)</i> .....   | • |  |  |  |
| 74 Other additions <i>(attach explanation on separate sheet; see instructions)</i> .....   | • |  |  |  |
| 75 Total <i>(add lines 64 through 74 in Total column)</i> .....  | • |  |  |  |
| <b>Subtractions</b>  |   |  |  |  |
| 76 Interest, dividends, and capital gains from subsidiary capital <i>(attach list)</i> ...   | • |  |  |  |
| 77 Fifty percent of dividends, from nonsubsidiary corporations <i>(attach list)</i> ....   | • |  |  |  |
| 78 Gain on installment sales made before January 1, 1974 <i>(attach list)</i> .....  | • |  |  |  |
| 80 Amount included on your federal return as a result of a safe harbor lease .....   | • |  |  |  |
| 81 Amount that could have been deducted on your federal return except for a safe harbor lease.....   | • |  |  |  |
| 82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 <i>(see instructions)</i> .....                 | • |  |  |  |
| 83 Other subtractions <i>(attach explanation on separate sheet; see instructions)</i> .....  | • |  |  |  |

**Schedule E — Computation of alternative base**

|  |  |  |
|--|--|--|
| 87 Officer salaries and other compensation <i>(from Form CT-33-A/ATT, Schedule E, line 11)</i> ..... |  |  |
|--|--|--|

| Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|------------|------------|------------|------------|-------|
| EIN        | EIN        | EIN        | EIN        |       |
| Name       | Name       | Name       | Name       |       |

**Schedule D — Computation of entire net income**

|     |  |  |  |  |     |
|-----|--|--|--|--|-----|
| 64. |  |  |  |  | 64. |
|-----|--|--|--|--|-----|

**Additions**

|     |  |  |  |  |     |
|-----|--|--|--|--|-----|
| 65. |  |  |  |  | 65. |
| 66. |  |  |  |  | 66. |
| 67. |  |  |  |  | 67. |
| 68. |  |  |  |  | 68. |
| 69. |  |  |  |  | 69. |
| 70. |  |  |  |  | 70. |
| 71. |  |  |  |  | 71. |
| 72. |  |  |  |  | 72. |
| 73. |  |  |  |  | 73. |
| 74. |  |  |  |  | 74. |
| 75. |  |  |  |  | 75. |

**Subtractions**

|     |  |  |  |  |     |
|-----|--|--|--|--|-----|
| 76. |  |  |  |  | 76. |
| 77. |  |  |  |  | 77. |
| 78. |  |  |  |  | 78. |
| 80. |  |  |  |  | 80. |
| 81. |  |  |  |  | 81. |
| 82. |  |  |  |  | 82. |
| 83. |  |  |  |  | 83. |

**Schedule E — Computation of alternative base**

|     |  |  |  |  |     |
|-----|--|--|--|--|-----|
| 87. |  |  |  |  | 87. |
|-----|--|--|--|--|-----|

|      |                                |            |
|------|--------------------------------|------------|
| Name | Employer identification number |            |
|      | Subsidiary                     | Subsidiary |
|      | EIN                            | EIN        |
|      | Name                           | Name       |

**Schedule F — Computation of premiums** *(see instructions)*

**Life insurance company premiums taxable under section 1510**

|   |  |  |
|---|--|--|
| 93 Life insurance premiums..... •   |  |  |
| 94 Accident and health insurance premiums..... •                                  |  |  |
| 95 Other insurance premiums <i>(attach list)</i> ..... •                          |  |  |
| 96 Total life insurance company premiums <i>(add lines 93 through 95)</i> ..... • |  |  |

**Life insurance company premiums included in the tax limitations computed under section 1505**

|   |  |  |
|---|--|--|
| 97 Life insurance premiums..... •   |  |  |
| 98 Accident and health insurance premiums..... •  |  |  |
| 99 Other insurance premiums..... •  |  |  |
| 100 Total life insurance company premiums subject to the floor limitation on tax under section 1505(b) <i>(add lines 97 through 99)</i> ..... |  |  |

**Insurance corporations who receive 95% of their premiums from:**

|  |  |  |
|--|--|--|
| 101 Annuity contracts..... •   |  |  |
| 102 Ocean marine insurance..... •  |  |  |
| 103 Group insurance on the elderly (Insurance Law, section 4236)..... •  |  |  |
| 104 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) <i>(add lines 100 through 103)</i> ..... |  |  |

**Schedule G — Computation of issuer's allocation percentage** *(see instructions)*

|   |  |  |
|---|--|--|
| 105 New York gross direct premiums..... • |  |  |
| 106 Total gross direct premiums..... •    |  |  |

| Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|------------|------------|------------|------------|-------|
| EIN        | EIN        | EIN        | EIN        |       |
| Name       | Name       | Name       | Name       |       |

**Schedule F — Computation of premiums**

**Life insurance company premiums taxable under section 1510**

|     |  |  |  |     |
|-----|--|--|--|-----|
| 93. |  |  |  | 93. |
| 94. |  |  |  | 94. |
| 95. |  |  |  | 95. |
| 96. |  |  |  | 96. |

**Life insurance company premiums included in the tax limitations computed under section 1505**

|      |  |  |  |      |
|------|--|--|--|------|
| 97.  |  |  |  | 97.  |
| 98.  |  |  |  | 98.  |
| 99.  |  |  |  | 99.  |
| 100. |  |  |  | 100. |

**Insurance corporations who receive 95% of their premiums from:**

|      |  |  |  |      |
|------|--|--|--|------|
| 101. |  |  |  | 101. |
| 102. |  |  |  | 102. |
| 103. |  |  |  | 103. |
| 104. |  |  |  | 104. |

**Schedule G — Computation of issuer's allocation percentage**

|      |  |  |  |      |
|------|--|--|--|------|
| 105. |  |  |  | 105. |
| 106. |  |  |  | 106. |

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