

New York State Department of Taxation and Finance

Insurance Corporation Franchise Tax Return

1996 calendar yr. filers, check box Other filers enter tax period:

	Fran	chise Tax Retu	ırn	i	beginnin	ng		
	Tax Law -	— Article 33	Article 33			ng I		
Employ	ver identification number	File number	If addres	s on return is	For office			_
İ	I I—I I I I	• 1 1	new, che					
	Taxpayer's business name		(see instru	, —				
σ "				me, employer on number,	Date recei	ived		_
Mailing Name and Address	Business name at location below (if different from business nar	•	address o	r owner/officer				
žģ	c/o	PLACE LABEL HER		n has changed, file Form DTF-95				
₽¥	Street or PO Box			tions). If no form				
				-8100 to request				
≥ ′′0	City	State ZIP code		areas outside nd Canada, call				
			(518) 485-		Audit use			
Trade	name	Business telephone number	Business activity of	ode number				
		()		<u></u>				
Princi	pal business activity	State or country of incor	poration	Date of incorpor		oreign corporations: ate began		
		•				usiness in NYS		
о уо	u do business, employ capital, own or lease prop	perty or maintain an office in the Me	etropolitan Con	nmuter Transpoi	rtation		- .	
istric	t? If you answered Yes, you must file Form CT-3	33-M. (see instructions)				∎_ Yes		٧c
	al return was filed on: ● ☐ 1120-L ●			Other	1			
	ayment — pay amount shown on line 23. M	Make check payable to: New Yo	ork State Col	rporation Tax		Payment enclosed		
	· · · Attach your payment here.							_
	putation of Tax and Installment Payr			ımn A		Column B	1	_
	Allocated entire net income from line 92					•		_
	Allocated business and investment capital							_
	Alternative tax (attach computation)				3	•	050	_
	Minimum tax				4		250	U
	Allocated subsidiary capital from line 49				1 1			_
	Life insurance company premiums from lin			× .008	6	•		_
1	Accident and health premiums, received by	-		V 04	_			
_	companies, from line 98, column A				7			
	Other nonlife insurance company premium				8			_
	Total (add line 1, 2, 3 or 4, whichever is largest				9			_
	Limitation on tax (section 1505): amount from Ine 9 or 10, whichever				11			_
	Tax credits — ■ Taxes on certain fire insu	•		crean)				_
12	■ Retaliatory Tax ■ CT-43 ■ □		DTF-601.1	■ DTF-602	,			
	(attach forms; see instructions if more than or							
13	Tax due (subtract line 12 from line 11; if negati	•			· ·			_
	State tax surcharge (multiply line 13 by surch							_
	Tax and state tax surcharge due (add lines							
	First installment of estimated tax for next p	*						
16a	If a request for extension was filed, enter a	•			16a			
	If Form CT-5 was not filed and line 15 is or							
17	Total (add line 15 and line 16a or 16b)				17			
18	Total prepayments from line 123				18			
19	Balance (if line 18 is less than line 17, subtract	ct line 18 from line 17)	<u></u>		19			
20	Penalty for underpayment of estimated tax	K (check box if Form CT-222 is attac	ched ; if no	one, enter "0") .	20			
21	Interest on late payment (see instructions).							_
22	Late filing and late payment penalties (see	instructions)						
23	Balance due (add lines 19 through 22; enter p				I F			_
24	Overpayment (if line 17 is less than line 18, s							_
25	Amount of overpayment to be credited to r							_
26	Balance of overpayment (subtract line 25 from							_
	Amount of overpayment to be credited to 0						i	_
	Refund of overpayment (subtract line 27 from				1 1			
	Refund of excess retaliatory tax credit from				1 1			_
	Issuer's allocation percentage from line 11							7
3 I	Reinsurance allocation percentage from lin	IC 41			ા			7

Schedule A - Allocation of Reins (see instructions, Form		ms where	Location of	KISKS Canno	ot Be Determi	ined		
A Name of Ceding Company	,	B Reinsurance	Premiums	C Reinsu		Reinsurane Allocated		
(Attach separate sheet if necessar		Receiv		Allocat		(column B		
otals from attached sheet								
32 Total (add column D amounts) Inclu Schedule B - Computation of All								
33 New York taxable premiums34 New York ocean marine premium35 New York premiums on annuity of	ns			3	3 • · · · · · · · · · · · · · · · · · ·			
36 New York premiums on reinsurar			•		6 ●			
37 Total New York gross premiums					7 •		H	
38 New York premiums ceded that a					8 •		H	
39 Total New York premiums (subtract40 Total premiums								
41 New York premium percentage (a							41 •	%
42 Weighted New York premium per	•						42 •	%
43 New York wages, salaries, comm	nissions and other	compensation	on	4	3 •			
44 Total wages, salaries, commissio								
45 New York payroll percentage (div.	•						45 <u>●</u>	<u>%</u>
46 Total New York percentages (add47 Allocation percentage (divide line 4)							46 ● 47 ●	<u>%</u> %
				page 3, Scriedu	<i>le D)</i>		7 1 *	70
Schedule C - Computation and A	Allocation of Su			1	T	1	_	
A Description of Subsidiary Ca	anital	В	С	D Current	E	F		G
List each corporation (Attach separate sheet if necessary)	Employer Identification Number	% of Voting Stock Owned	Average Fair Market Value	Liabilities Attributable To Subsidiary Capital	Net Average Fair Market Value (col. C - col. D)	Issuer's Allocation %	n To N	ue Allocated ew York State I. E × col. F)
							\perp	
						1	+	
							+	
						 	+	

Totals from attached sheet . . .

Тахра	yer's Name				Employ	er Ider	tification Number	
Sche	edule D - Computation a	and Allocation of E	Business and Invest	ment Capital				
			A Beginning of Year	B End of Yea	r	Averaç	C ge Fair Market Value Basis	
50	Total assets from annual stateme	ent (balance sheet)	•	•	50	•		
	Fair market value adjustme							
	if negative amount, use parenthe	,			51	•		
52	Non-admitted assets from a					•		
53	Total assets (add lines 50, 5	1 and 52)	•	•		•		
54	Current liabilities				54			
55	Total capital (subtract line 54	from line 53)			55	•		
56	Subsidiary capital from line	48, column E			56	}		
57	Business and investment c	apital <i>(subtract line 56 <u>f</u></i>	from line 55)	<u></u>	57	•		
58	Assets, excluding subsidiar		Beginning of Year	End of Ye	ar			
	on line 56, held as reser Insurance Law sections							
	1305 (use same method to val					•		
59	Adjusted business and inve	estment capital (subtra	ct line 58 from line 57)		59	•		
60	Allocated business and inve	estment capital (multiply	y line 59 by the allocation per	centage				
	from line 47; enter here and on l	ine 2, Column A))		
Sche	edule E - Computation o January 1, 197		Gains or Losses on report gain or loss in the					
	Α	В	C	D	Е		F	
	Description of Property		Fair Market Price or Value	Value Realized	New You	·k	Federal	
	ch separate sheet if necessary)	Cost	On Jan. 1, 1974	On Disposition	Gain (Lo		Gain (Loss)	
Totals	from attached sheet							
61	Totals							
62	New York adjustment (subtr	act column F from colun	nn E; enter here and on lii	ne 67)				
	Use parentheses for neg	ative amounts.						
Sche	edule F - Computation a	and Allocation of E	intire Net Income (s	ee instructions for expl	anation of line	s 63 tl	nrough 92)	
63	Federal taxable income bef		•	e instructions)	63	•		
		Addit				_	Г	
	Dividends-received deduction							
	Dividend or interest income							
	Interest to stockholders -		0% or \$1,000, whichev	er is larger	<u>66</u>	•		
	7 Adjustment for gains or losses on disposition of property acquired prior to January 1, 1974 from line 62							
68	Deductions attributable to s	subsidiary capital (atta	ch list)		68	•		
	New York State franchise to					•		
	Amount deducted on your					•		
	Amount which would have be					•		
	ACRS or MACRS deductio	•		· · · · · · · · · · · · · · · · · · ·		•		
	Property and casualty ins	surance adjustments	:					
	Amount deducted from fede	' - '			1) 72			

73 Unearned premiums at the end of the preceding tax year excluded from premiums earned as a

74 Amount of difference between unpaid losses and discounted unpaid losses at the end of the

result of the reduction in the deduction for unearned premiums (see instructions).....

preceding tax year (attach separate sheet; see instructions).....

75 Other (attach explanation on separate sheet).

73 ●

74 ● 75 ●

76 ●

Nonlife insurance companies

98 Accident and health insurance premiums (enter column A amount on line 7, Column A)

99 Other insurance premiums (enter column A amount on line 8, Column A)...... 99 See instructions before making entries below. Insurance corporations who receive more than 95% of their premiums from:

100 Annuity contracts

101 Ocean marine insurance

S

Sche	edule F - Computation and Allocation of Entire Net Inco	me (continued)				
	Subtractions					
77	Interest, dividends and capital gains from subsidiary capital (attack	h list)		77 •		
	50% of dividends from nonsubsidiary corporations (attach list)			78 ●		
	Gain on installment sales made prior to January 1, 1974 (attach lis					
	New York net operating loss or operations loss (attach statement sh					
	Amount included on your federal return as a result of a safe harb					
	Amount which could have been deducted on your federal return e					
	Depreciation allowed by section 1503(b)(10) (attach Form CT-399).	•		82 •		
	Property and casualty insurance adjustments:					
83	Amount included in federal gross income on Form 1120-PC, purs IRC sections 847(5) and 847(6)			83 •		
84	Unearned premiums at the end of the tax year included in premium of the reduction in the deduction for unearned premiums (see in			84 •		
	Amount of the difference between unpaid losses and discounted of the tax year (attach separate sheet; see instructions)					
86	Reduction in deduction for losses incurred (see instructions)			1 1		_
87	Other (attach explanation on separate sheet)			87 ●		_
	Total subtractions (add lines 77 through 87)			88 •		
	Entire net income (subtract line 88 from line 76)			89 ●		
	Addition to entire net income (from Form CT-33-ATT, line 7) \dots					
91	Entire net income after adjustment (add lines 89 and 90)					
92	Allocated entire net income (multiply line 91 by line 47; enter here and	on line 1, Column A)		92		
Sche	edule G - Officers (appointed or elected) and Certain Stockl compensation, and all stockholders owning more than 59					tion.
	A	В	С		D	
	Name and Address (Give actual residence.	Social Security			Salary and All O Compensation Red	
	Attach separate sheet if necessary)	Number	Official	Title	From Corporati	
					-	
Totals	s from attached sheet					
93	Total (add column D amounts)				93 •	
	edule H - Computation of Premiums		A Premiums Taxable Under		B Premiums Include In Tax Limitation	
			Section 1510	Co	mputation - Section	1505
	insurance companies					
	Life insurance premiums			•		\dashv
	Accident and health insurance premiums			•		+
	Other insurance premiums (attach list)			•		
97 Total (add lines 94, 95 and 96, column A; enter here and on line 6, Column A)						

98

100 • 101 •

Тахра	yer's Name				Employ	yer Identification	on Numbe	er
Sche	edule I - Computation of Retaliatory Tax Credit for years prior to 1994, attach separate computation		ons Organized	or Domicile	ed in I	New York	- For tax	x
		A 1994		B 1995			C 1996	
104	Tax less credits (except for retaliatory tax credit)	104	1004	100			1000	
	Retaliatory tax credit claimed in 1994 and 1995							
	Balance (subtract line 105 from line 104)	106						Т
	90% of retaliatory taxes paid in 1996 on 1994 premiums	[]	Į.			II.		
	and income (total of line 105 plus line 107 may not exceed							
	line 104, column A)	107 ●						
108	90% of the retaliatory taxes paid in 1996 on 1995 premiun		ne					
	(total of line 105 plus line 108 may not exceed line 104, column			•				
109	90% of retaliatory taxes paid in 1996 on 1996 premiums a							
	(total may not exceed line 104, column C)				109			
110	Total retaliatory tax credit claimed this year (add line 107, column	n A, line 108, d	column B and line 10	9, column C)	110	•		
	Retaliatory tax credit used on line 12 to reduce tax due on							
	Balance of retaliatory tax credit (subtract line 111 from line 11							
	Retaliatory tax credit to be carried forward (if you elect this of							
114	Retaliatory tax credit to be refunded (if you elect this option, enter	the amount sh	own on line 112 here	and on line 29)	114	•		
	edule J - Computation of Issuer's Allocation Perce				1 1			
	New York gross direct premiums							
	Total gross direct premiums					•		
	Issuer's allocation percentage (divide line 115 by line 116; ent	er here and o	n line 30)		117			%
Com	position of Prepayments on Line 18			D (D)		•		
				Date Paid		Amour	<u> 1t</u>	
	Mandatory first installment							
119	CT-400 installments							
			(2) (3)					
120	Payment with extension request, Form CT-5, line 7							
	Credit from prior years			121				
	Credit from Form CT-33-M							
	Total prepayments (add lines 118 through 122; enter here and of			123				
	you been audited by the Internal Revenue Service in the p				•	Yes	• 🗆	No
Does	this corporation have an interest in real property located in	New York S	State?		•	Yes	• 🗆	No
						_		
Has t	he controlling interest in the corporation's stock changed du	uring the las	t 3 years (prior to	June 15, 199	6)? •	Yes	•	No
If you	answered Yes to the last two questions, attach a separate	sheet with	complete details.	(see instruction	ons)			
	fication. I certify that this return and any attachments are to			nd belief true			lete.	
Signa	ture of elected officer or authorized person	0	fficial title			Date		
	Firm's name (or yours if self-employed)	· · ·	ID numbe	er		Date		
barer Jy								
aid Preparer Use Only	Address		Signature	of individual pre	paring th	nis return		
aid								

Mail returns to: NYS CORPORATION TAX, PROCESSING UNIT, PO 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.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.