



CT-33-D

(7/02)

New York State Department of Taxation and Finance

Tax on Premiums Paid or Payable To an Unauthorized Insurer

Tax Law — Article 33-A



Employer identification number or social security number		Term of insurance policy effective or renewed from _____ to _____ mm/dd/yy mm/dd/yy	
Name		Telephone number ()	<i>For office use only</i>
Number and street or PO box			
City	State	ZIP code	

Type of organization

Corporation
 Partnership
 Individual
 Other: _____

A. Payment – pay amount shown on line 10. Make check payable to: Commissioner of Taxation and Finance. Include on the check your identification number, Form CT-33-D , and the calendar quarter for which you are reporting.	Payment enclosed
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Part I — Tax computation

1 Premiums paid or payable on risks located entirely within New York State	1.	
2 Allocated premiums paid or payable on risks located within and outside New York State (from line 13)	2.	
3 Total taxable premiums (add lines 1 and 2)	3.	
4 Tax rate of 3.6%	4.	.036
5 Tax due (multiply line 3 by line 4)	5.	
6 Prepayment	6.	
7 Balance (if line 5 is greater than line 6, subtract line 6 from line 5)	7.	
8 Interest on late payment	8.	
9 Penalties	9.	
10 Total payment due (add lines 7, 8, and 9; enter payment here and on line A above)	10.	
11 Overpayment (if line 5 is less than line 6, subtract line 5 from line 6) <input type="checkbox"/> Credit to next period <input type="checkbox"/> Refund ...	11.	

Part II — Allocation (use only for premiums not included on line 1 above)

12 Premiums paid or payable on risks located within and outside New York State	12.	
13 Portion of premiums on line 12 allocated to New York State under section 9102(b) of the <i>New York State Insurance Law</i> and section 27.9 of Title 11 of the <i>Official Compilation of Codes, Rules and Regulations of the State of New York</i> (see instructions regarding allocation; enter here and on line 2; attach computation of allocation)	13.	

Part III — Insurer information (attach additional sheets if necessary)

Name of insurer who issued the insurance contract		Telephone number ()
Number and street		
City or town	State	ZIP code

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

Signature of elected officer or authorized person		Official title	Date
Paid preparer use only	Print or type name of paid individual or firm preparing this return		ID number
	Address	Telephone number ()	Signature of individual preparing this return

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the back for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

If you use the **U.S. Postal Service** mail your return to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038.**



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Instructions

Up-to-date information affecting your 2002 tax return

Visit the *Corporation Tax Up-to-Date Information* page on our Web site at www.tax.state.ny.us for Tax Law changes or forms corrections that occurred after the forms and instructions were printed.

General information

The tax under Article 33-A is imposed on any individual, partnership, corporation, society, association, joint-stock company, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary capacity, who purchases or renews a taxable insurance contract from an insurer not authorized to transact business in New York State under a certificate of authority from the Superintendent of Insurance. The tax rate is 3.6% of premiums paid or payable, minus returns thereon, on taxable insurance contracts when the risk is located or resident in New York State, and applies to all contracts purchased or renewed.

A taxable insurance contract includes contracts described in section 1113(a), paragraphs (4) through (14), (16), (17), (19), (20), and (22) of the New York State Insurance Law. This includes the following types of insurance: fire, miscellaneous property, water damage, burglary and theft, glass, boiler and machinery, elevator, animal, collision, personal injury liability, property damage liability, fidelity and surety, motor vehicle and aircraft physical damage, marine and inland marine, credit, and residual value insurance.

Premiums subject to tax include both (1) 100% of premiums paid or payable to unauthorized insurers when the risk is located or resident entirely within New York State, and (2) an allocated portion of premiums, paid or payable to unauthorized insurers, when the risk is located or resident both within and outside New York State.

Exemptions

The tax imposed by Article 33-A does not apply to:

- Any taxable insurance contract procured through a New York licensed excess line broker.
- Premiums received as consideration for reinsurance contracts.
- The government of the United States or any instrumentality thereof.
- New York State and its political subdivisions.
- The United Nations and any other international organizations of which the United States is a member.
- Any foreign government.
- Any taxable insurance contract of the type described under the Insurance Law in section 2117(b), (c), and (d).
- Federal long-term care insurance described under Title 5, Chapter 90, of the United States code.

Claim for refund

File Form CT-8 for a refund if the insurance contract is canceled prior to the expiration of the insurance period and tax has been paid on the premium.

Due date

File this return within 60 days of the end of the calendar quarter during which the taxable insurance contract took effect or was renewed.

Line instructions

Whole dollar amounts — You may elect to show amounts in whole dollars rather than in dollars and cents. Round any amount from 50 cents through 99 cents to the next higher dollar. Round any amount less than 50 cents to the next lower dollar.

Negative amounts — Show any negative amounts in parentheses.

Part I — Tax computation

Line 1 — Enter premiums paid or payable to an unauthorized insurer on risks located entirely within New York State.

Line 2 — Enter the allocated portion of premiums from line 13. The allocated portion of premiums are premiums from risks located within and outside New York State. Enter "0" if all premiums were on risks located entirely within New York State.

Line 8 — If you do not pay the tax due on or before the original due date (**without** regard to any extension of time for filing), you must pay interest on the amount of underpayment from the original due date to the date paid.

Line 9 — Compute charges (penalties) for late filing and late payment of tax required to be shown on the return, after deduction of any payment made on or before the due date (**with** regard to any extension of time for filing).

- If you do not file a return when due, add to the tax 5% per month up to 25% (section 1085(a)(1)(A)).
- If you do not file a return within 60 days of the due date, the addition to tax in item A above cannot be less than the smaller of \$100 or 100% of the amount required to be shown as tax (section 1085(a)(1)(B)).
- If you do not pay the tax shown on a return, add to the tax ½% per month up to 25% (section 1085(a)(2)).
- The total of the additional charges in items A and C above may not exceed 5% for any one month except as provided for in item B above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining reasonable cause for the delay in filing, payment, or both (section 1085).

Note: If you wish, we will compute the interest (line 8) and penalty (line 9) for you. Call the Business Tax Information Center at 1 800 972-1233.

Part II — Allocation

Line 12 — Enter total amount of premiums on risks located within and outside New York State.

Line 13 — Determine the allocation of premiums under the principles used in the *Official Compilation of Codes, Rules and Regulations of the State of New York*, Title 11, Part 27, Appendix 4. Attach computation of allocation.

Some of the insurance contract allocations explained in Appendix 4 are shown below. See Appendix 4 for a complete list of all insurance contract allocations.

Insurance contract	Allocation method
Real property	Insured value of structures in New York State
Personal property	Insured value of property permanently or principally situated in New York State
Fidelity, forgery, bankers blanket, and indemnity bonds	Number of insured employees in New York State
Performance and other surety bonds	Total bond value of contracts in New York State
Manufacturers and contractors liability	Payroll in New York State
Product liability	Number of units manufactured in New York State
Recreational liability	Amount of gate receipts in New York State
Aircraft or motor vehicle liability ...	Number of aircraft or motor vehicles principally garaged or hangared or principally used in New York State
Professional liability	Number of insureds in New York State
Environmental impairment	Number of units of exposure in New York State

Attach a statement showing your allocation. For additional information on allocation see the *Official Compilation of Codes, Rules and Regulations of the State of New York*, Title 11, Part 27, section 27.9 and Appendix 4; or TSB-M-90(9)C. Allocation by a different method may be acceptable (for example, product liability insurance may be allocated by receipts from sales of the product in New York State).

Need help?



Business tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

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

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110.



Internet access: www.tax.state.ny.us