



New York State Department of Taxation and Finance
Life Insurance Corporation
Combined Franchise
Tax Return
Tax Law — Article 33

2003 calendar-year filers check box:
Other filers enter tax period:
beginning
ending

Employer identification number
File number
Business telephone number
Legal name of corporation
Mailing name
Number and street or PO box
City State ZIP code
Complete Form CT-33-A/ATT for each member of the combined group and file with this return.
Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)?

A. Payment — pay amount shown on line 26. Make check payable to: New York State Corporation Tax
Attach your payment here.
Payment enclosed

Computation of tax and installment payments of estimated tax

Table with 33 rows for tax computation. Includes lines for combined allocated net income, business and investment capital, alternative base, minimum tax, subsidiary capital, franchise tax, life insurance premiums, EZ and ZEA tax credits, and total combined tax after credits. Includes Section 1505(b) floor limitation and Section 1505(a)(2) limitation sections.

**Schedule A — Computation of combined allocation percentage**

*(If you do not claim an allocation, enter "100" on line 48; 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 Combined New York premium percentage *(in column E, divide line 40 by line 41)* .....
- 43 Combined 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 Combined New York payroll percentage *(in column E, divide line 44 by line 45)* .....
- 47 Total combined New York percentages *(add lines 43 and 46)* .....
- 48 Combined allocation percentage *(divide line 47 by ten; if line 42 or 46 is "0," see instructions)*

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

- 49 Average fair market value of subsidiary capital .....
- 50 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 *(enter column E amount in the first box on line 5)*

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

- 53 Average value of total assets from annual statement *(balance sheet)* .....
- 54 Fair market value adjustment *(if negative amount, use parentheses)* .....
- 55 Nonadmitted assets from annual statement .....
- 56 Total combined assets *(in column E, add lines 53, 54, and 55)* .....
- 57 Current liabilities .....
- 58 Total combined capital *(subtract line 57, column E, from line 56)* .....
- 59 Combined subsidiary capital from line 51, column E .....
- 60 Combined business and investment capital *(subtract line 59 from line 58)* .....
- 61 Assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on line 56)* .....
- 62 Adjusted combined business and investment capital *(subtract line 61, column E, from line 60)* .....
- 63 Combined allocated business and investment capital *(multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2) ...*

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

- 64 Federal taxable income before net operating loss or operations loss *(see instructions)* .....

**Additions**

- 65 Dividends-received deduction *(used to compute line 64)* .....
- 66 Dividend or interest income not included in line 64 *(attach list)* .....
- 67 Interest to stockholders:  less 10% or \$1,000, whichever is larger .....
- 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(see instructions)* .....
- 69 Deductions attributable to subsidiary capital *(attach list)* .....
- 70 New York State franchise tax deducted on federal return *(attach list)* .....
- 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 ACRS/MACRS deduction and the 30%/50% federal special depreciation deductions *(see instructions)* .....
- 74 Other additions *(attach explanation on separate sheet; see instructions)* .....
- 75 Total *(add lines 64 through 74, in column E)* .....

A Parent		B Total subsidiaries		C Subtotal <i>(column A + column B)</i>		D Intercompany eliminations		E Combined total <i>(column C - column D)</i>	
<b>Schedule A — Computation of combined allocation percentage</b>									
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.	%
<b>Schedule B — Computation and allocation of combined subsidiary capital <i>(see instructions)</i></b>									
49.								49.	
50.								50.	
51.								51.	
52.								52.	
<b>Schedule C — Computation and allocation of combined business and investment capital <i>(see instructions)</i></b>									
53.								53.	
54.								54.	
55.								55.	
56.								56.	
57.								57.	
58.								58.	
59.								59.	
60.								60.	
61.								61.	
62.								62.	
63.								63.	
<b>Schedule D — Computation and allocation of combined entire net income <i>(see instructions)</i></b>									
64.								64.	
<b>Additions</b>									
65.								65.	
66.								66.	
67.								67.	
68.								68.	
69.								69.	
70.								70.	
71.								71.	
72.								72.	
73.								73.	
74.								74.	
75.								75.	

**Schedule D — Computation and allocation of combined entire net income** (continued; see instructions)

**Subtractions**

- 76 Interest, dividends, and capital gains from subsidiary capital (attach list) .....
- 77 Fifty percent of dividends from nonsubsidiary corporations (attach list) .....
- 78 Gain on installment sales made before January 1, 1974 (attach list) .....
- 79 Combined New York net operating loss or operations loss (attach statement showing computation; see instructions) .....
- 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 Depreciation allowed under Article 33, section 1503(b) (see instructions) .....
- 83 Other subtractions (attach explanation on separate sheet; see instructions) .....
- 84 Total combined subtractions (add lines 76 through 83 in column E) .....
- 85 Combined entire net income (subtract line 84 from line 75) .....
- 86 Combined allocated entire net income (multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1) .....

**Schedule E — Computation and allocation of combined alternative base**

- 87 Officer salaries and other compensation (see instructions) .....
- 88 Combined alternative base (add line 85 and line 87, column E) .....
- 89 Statutory deduction (see instructions) .....
- 90 Combined alternative base less deduction (subtract line 89 from line 88) .....
- 91 Combined alternative base multiplied by 30% (multiply line 90 by .30) .....
- 92 Combined allocated alternative base (multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3) .....

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

**Combined life insurance company premiums taxable under section 1510**

- 93 Life insurance premiums .....
- 94 Accident and health insurance premiums .....
- 95 Other insurance premiums (attach list) .....
- 96 Total combined life insurance company premiums (add lines 93 through 95 in column E; enter here and in the first box on line 7) .....

**Combined 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 combined life insurance company premiums subject to the floor limitation on tax under section 1505(b) (add lines 97 through 99 in column E; enter here and in the first box on line 9) .....

**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 combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 through 103 in column E; enter here and in the first box on line 14) .....

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

- 105 New York gross direct premiums .....
- 106 Total gross direct premiums .....
- 107 Combined issuer's allocation percentage (in column E, divide line 105 by line 106; enter here and on line 33) .....

A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
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**Schedule D — Computation and allocation of combined entire net income** *(continued; see instructions)*

**Subtractions**

76.				76.	
77.				77.	
78.				78.	
79.				79.	
80.				80.	
81.				81.	
82.				82.	
83.				83.	
84.				84.	
85.				85.	
86.				86.	

**Schedule E — Computation and allocation of combined alternative base**

87.				87.	
88.				88.	
89.				89.	
90.				90.	
91.				91.	
92.				92.	

**Schedule F — Computation of combined premiums**

**Combined life insurance company premiums taxable under section 1510**

93.				93.	
94.				94.	
95.				95.	
96.				96.	

**Combined 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 combined issuer's allocation percentage**

105.				105.	
106.				106.	
107.				107.	%

**Computation of prepayments** (see instructions)

	Date paid	Amount
108 Mandatory first installment of combined group .....	108.	
109 Second combined group installment from Form CT-400 .....	109.	
110 Third combined group installment from Form CT-400 .....	110.	
111 Fourth combined group installment from Form CT-400 .....	111.	
112 Payment with extension request from Form CT-5.3, line 8 .....	112.	
113 Tax credits credited as an overpayment from prior year's combined return .....	113.	
114 Overpayment credited from prior year's combined return .....	114.	
115 Overpayment credited from Form CT-33-M <input type="text"/> Period <input type="text"/> .....	115.	
116 Total prepayments from subsidiaries not previously included in combined return .....	116.	
117 Total prepayments (add lines 108 through 116; enter here and on line 21) .....	117.	
118 Amount of tax credits to be credited as an overpayment to next year's combined return .....	118.	

**Summary of tax credits claimed against current year's franchise tax:**

**EZ and ZEA tax credits** (attach appropriate form for each credit claimed)

Form CT-601 EZ wage tax credit .. <input type="text"/>	Form CT-601.1 ZEA wage tax credit ... <input type="text"/>	Form CT-602 EZ capital tax credit .... <input type="text"/>
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119 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11a) ..... ● 119.

**Tax credits** (attach appropriate form or statement for each credit claimed)

Fire insurance premiums tax credit (enter amount claimed) ..... <input type="text"/>	Form CT-249, Long-term care insurance credit ..... ● <input type="text"/>
Form CT-33-R Retaliatory tax credits ..... ● <input type="text"/>	Form CT-250 Defibrillator credit ..... ● <input type="text"/>
Form CT-33.1 CAPCO credit ..... ● <input type="text"/>	Form CT-604 QEZE credit for real property taxes ... ● <input type="text"/>
Form CT-41, Credit for employment of persons with disabilities ..... ● <input type="text"/>	Form CT-604 QEZE tax reduction credit ..... ● <input type="text"/>
Form CT-43, Special additional mortgage recording tax credit ..... ● <input type="text"/>	Form DTF-624 Low-income housing credit ..... ● <input type="text"/>
Form CT-44, Investment tax credit for the financial services industry ..... ● <input type="text"/>	Form DTF-630 Green building credit ..... ● <input type="text"/>
	Other credits ..... ● <input type="text"/>

120 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 119 (enter here and on line 16) ..... ● 120.

121 Total tax credits claimed above that are refund eligible (see instructions) ..... ● 121.

Primary corporation name (if a member of an affiliated group)	EIN
Parent corporation name (if more than 50% owned by another corporation)	EIN

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

Signature of authorized person	Official title	Date
Paid preparer use only	Firm's name (or yours if self-employed)	ID number
	Address	Signature of individual preparing this return

Mail your return to: **NYS CORPORATION TAX  
PROCESSING UNIT, PO BOX 22038  
ALBANY NY 12201-2038**

Also mail a copy to: **THE NEW YORK STATE INSURANCE DEPARTMENT  
AGENCY BUILDING 1, EMPIRE STATE PLAZA  
ALBANY NY 12257**