



CT-33-A

Amended return

Staple forms here | New York State Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return Tax Law — Article 33

All filers must enter tax period: beginning ending

| | | | | |
|--|-------------|--|--|--|
| Employer identification number | File number | Business telephone number () | If address below is new, mark an X in the box <input type="checkbox"/> | If you claim an overpayment, mark an X in the box <input type="checkbox"/> |
| Legal name of corporation | | If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See <i>Need help?</i> in the instructions. | Date received (for Tax Department use only) | |
| Mailing name (if different from legal name above) | | | Audit (for Tax Department use only) | |
| c/o | | | | |
| Number and street or PO box | | | | |
| City | State | ZIP code | | |
| Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in the appropriate box) Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, you must file Form CT-33-M. | | | | |

| | |
|--|-------------------------|
| A. Pay amount shown on line 26. Make payable to: New York State Corporation Tax | Payment enclosed |
| Attach your payment here. Detach all check stubs. (See instructions for details.) | A. <input type="text"/> |

Computation of tax and installment payments of estimated tax

| | | | |
|---|---------------------------------|--------|--------|
| 1 Combined allocated entire net income (ENI) from line 86 | • <input type="text"/> × 0.071 | • 1. | |
| 2 Combined allocated business and investment capital from line 63 | • <input type="text"/> × 0.0016 | • 2. | |
| 3 Combined allocated alternative base from line 92 | • <input type="text"/> × 0.09 | • 3. | |
| 4 Minimum tax for parent corporation only | | • 4. | 250 00 |
| 5 Combined allocated subsidiary capital from line 52 | • <input type="text"/> × 0.0008 | • 5. | |
| 6 Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5) | | • 6. | |
| 7 Combined life insurance company premiums from line 96 | • <input type="text"/> × 0.007 | • 7. | |
| 8 Total combined tax before limitations on tax (add lines 6 and 7) | | • 8. | |
| 9 Combined life insurance company premiums from line 100 | • <input type="text"/> × 0.015 | • 9. | |
| 10 Combined tax before EZ and ZEA tax credits (enter the amount from line 8 or line 9, whichever is larger) | | • 10. | |
| 11a EZ and ZEA tax credits claimed (enter amount from line 115) | | • 11a. | |
| 11b Combined tax after EZ and ZEA tax credits (subtract line 11a from line 10; see instructions) | | • 11b. | |
| 12 Combined minimum tax for subsidiaries — number of subsidiaries (see instructions) • <input type="text"/> × \$250 = | | • 12. | |
| 13 Total combined tax after EZ and ZEA tax credits (add lines 11b and 12) | | • 13. | |
| 14 Combined life insurance company premiums from line 102 | • <input type="text"/> × 0.02 | • 14. | |
| 15 Combined tax from line 13 or 14, whichever is less | | • 15. | |
| 16 Tax credits (enter amount from line 116; see instructions) | | • 16. | |
| 17 Combined tax due (subtract line 16 from line 15; if less than zero, enter 0) | | • 17. | |

First installment of estimated tax for next period:

| | | | |
|---|------------------------|--------|---|
| 18 If you filed a request for extension, enter amount from Form CT-5.3, line 5 | • <input type="text"/> | • 18. | |
| 19 If you did not file Form CT-5.3 and line 17 is over \$1,000, enter 40% of line 17; otherwise enter 0 | | • 19. | |
| 20 Total (add line 17 and line 18 or 19) | | • 20. | |
| 21 Total prepayments from line 114 | | • 21. | |
| 22 Balance (if line 21 is less than line 20, subtract line 21 from line 20) | | • 22. | |
| 23 Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/> | | • 23. | |
| 24 Interest on late payment (see instructions) | | • 24. | |
| 25 Late filing and late payment penalties (see instructions) | | • 25. | |
| 26 Balance due (add lines 22 through 25 and enter here; enter the payment amount on line A above) | | • 26. | |
| 27 Overpayment (if line 20 is less than line 21, subtract line 20 from line 21) | | • 27. | |
| 28 Amount of overpayment to be credited to next period | | • 28. | |
| 29 Balance of overpayment (subtract line 28 from line 27) | | • 29. | |
| 30 Amount of overpayment to be credited to Form CT-33-M | | • 30. | |
| 31 Refund of overpayment (subtract line 30 from line 29) | | • 31. | |
| 32a Refund of tax credits (see instructions) | | • 32a. | |
| 32b Tax credit to be credited as an overpayment to next year's return (see instructions) | | • 32b. | |
| 33 Combined issuer's allocation percentage from line 105 | | • 33. | % |

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.....
- 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 *(divide column E 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 *(divide column E 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 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 *(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 Average fair market value adjustment *(show a negative amount with a minus (-) sign)*
- 55 Average value of nonadmitted assets from annual statement
- 56 Total combined assets *(add column E lines 53, 54, and 55)*
- 57 Average value of current liabilities.....
- 58 Total combined capital *(subtract column E line 57 from line 56)*
- 59 Combined subsidiary capital from column E line 51
- 60 Combined business and investment capital *(subtract line 59 from line 58)*
- 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 *(use same method to value assets as on line 56)*
- 62 Adjusted combined business and investment capital *(subtract column E line 61 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 ENI *(see instructions)*

- 64 Federal taxable income (FTI) before operations loss or net operating loss (NOL)

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: minus 10% or \$1,000, whichever is larger
- 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974.....
- 69 Deductions attributable to subsidiary capital *(attach list; see instructions)*
- 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 Total amount of federal depreciation from Form CT-399 *(see instructions)*
- 74 Other additions *(attach explanation on separate sheet)*
- 75 Total *(add column E lines 64 through 74)*

| 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> | |
|--|--|-------------------------|--|---|--|-------------------------------------|--|---|---|
| Schedule A — Computation of combined allocation percentage | | | | | | | | | |
| 34. | | | | | | | | 34. | |
| 35. | | | | | | | | 35. | |
| 36. | | | | | | | | 36. | |
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| 41. | | | | | | | | 41. | |
| 42. | | | | | | | | 42. | % |
| 43. | | | | | | | | 43. | % |
| 44. | | | | | | | | 44. | |
| 45. | | | | | | | | 45. | |
| 46. | | | | | | | | 46. | % |
| 47. | | | | | | | | 47. | % |
| 48. | | | | | | | | 48. | % |
| Schedule B — Computation and allocation of combined subsidiary capital <i>(see instructions)</i> | | | | | | | | | |
| 49. | | | | | | | | 49. | |
| 50. | | | | | | | | 50. | |
| 51. | | | | | | | | 51. | |
| 52. | | | | | | | | 52. | |
| Schedule C — Computation and allocation of combined business and investment capital <i>(see instructions)</i> | | | | | | | | | |
| 53. | | | | | | | | 53. | |
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| 61. | | | | | | | | 61. | |
| 62. | | | | | | | | 62. | |
| 63. | | | | | | | | 63. | |
| Schedule D — Computation and allocation of combined ENI <i>(see instructions)</i> | | | | | | | | | |
| 64. | | | | | | | | 64. | |
| Additions | | | | | | | | | |
| 65. | | | | | | | | 65. | |
| 66. | | | | | | | | 66. | |
| 67. | | | | | | | | 67. | |
| 68. | | | | | | | | 68. | |
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| 74. | | | | | | | | 74. | |
| 75. | | | | | | | | 75. | |

Schedule D — Computation and allocation of combined ENI (continued; see instructions)

Subtractions

- 76 Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions)
- 77 Fifty percent of certain dividends (attach list; see instructions)
- 78 Gain on installment sales made before January 1, 1974 (attach list)
- 79 Combined New York operations loss or NOL (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 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 (see instructions)
- 83 Other subtractions (attach explanation on separate sheet; see instructions)
- 84 Total combined subtractions (add column E lines 76 through 83)
- 85 Combined ENI (subtract line 84 from line 75).....
- 86 Combined allocated ENI (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 column E line 85 and line 87)
- 89 Statutory deduction (see instructions).....
- 90 Combined alternative base minus deduction (subtract line 89 from line 88).....
- 91 Combined alternative base multiplied by 30% (multiply line 90 by 0.3)
- 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 column E lines 93 through 95; 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 column E lines 97 through 99; enter here and in the first box on line 9)

Insurance corporations who receive more than 95% of their premiums from:

- 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions)
- 102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 and 101, column E; enter here and in the first box on line 14)

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

- 103 New York gross direct premiums.....
- 104 Total gross direct premiums
- 105 Combined issuer's allocation percentage (divide column E line 103 by line 104; 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> |
|---|-------------------------|---|-------------------------------------|---|
| Schedule D — Computation and allocation of combined ENI <i>(continued; see instructions)</i> | | | | |
| Subtractions | | | | |
| 76. | | | | 76. |
| 77. | | | | 77. |
| 78. | | | | 78. |
| 79. | | | | 79. |
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| 85. | | | | 85. |
| 86. | | | | 86. |
| Schedule E — Computation and allocation of combined alternative base | | | | |
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| 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 more than 95% of their premiums from: | | | | |
| 101. | | | | 101. |
| 102. | | | | 102. |
| Schedule G — Computation of combined issuer's allocation percentage | | | | |
| 103. | | | | 103. |
| 104. | | | | 104. |
| 105. | | | | 105. % |

| Computation of prepayments (see instructions) | | Date paid | Amount |
|---|---|-----------|--------|
| 106 | Mandatory first installment of combined group..... | 106. | |
| 107 | Second combined group installment from Form CT-400..... | 107. | |
| 108 | Third combined group installment from Form CT-400..... | 108. | |
| 109 | Fourth combined group installment from Form CT-400..... | 109. | |
| 110 | Payment with extension request from Form CT-5.3, line 8..... | 110. | |
| 111 | Overpayment credited from prior year's combined return..... | 111. | |
| 112 | Overpayment credited from Form CT-33-M <input type="text"/> Period <input type="text"/> | 112. | |
| 113 | Total prepayments from subsidiaries not previously included in combined return..... | 113. | |
| 114 | Total prepayments (add lines 106 through 113; enter here and on line 21)..... | 114. | |

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... Form CT-601.1... Form CT-602.....

115 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) **115.**

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

Fire insurance premiums tax credit..... Form CT-249 ... Form CT-612.....

Form CT-33-R... Form CT-250 ... Form CT-613.....

Form CT-33.1... Form CT-259 ... Form CT-631.....

Form CT-41... Form CT-604 ... Form DTF-624...

Form CT-43... Form CT-606 ... Form DTF-630...

Form CT-44... Form CT-611 ... Other credits.....

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 (enter here and on line 16) **116.**

117 Total tax credits claimed above that are refund eligible (see instructions) **117.**

118 Mark an **X** in the box if any member in the combined group owns over 50% of the capital stock of a real estate investment trust (REIT), a regulated investment company (RIC), a REIT holding company, or a RIC holding company (see instructions for definitions)

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

| | | | |
|-------------------------------|--|-----------------------------|---|
| Third – party designee | Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/> | | |
| | Designee's name | Designee's phone number () | Personal identification number (PIN) <input type="text"/> |

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 | Signature of individual preparing this return | | Firm's name (or yours if self-employed) | | |
| | Address | City | State | ZIP code | ID number |
| | | | | Date | |

See instructions for where to file.