



CT-33

New York State Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law - Article 33

All filers must enter tax period:

Amended return [] Final return []

beginning [] ending []

Main form with fields for Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, Date of incorporation, Foreign corporations, NAICS business code number, NYS principal business activity, and Audit.

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-33-M (see instructions) Yes [] No []

A. Pay amount shown on line 21. Make payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs. (See instructions for details.)

B. Federal return filed: (mark an X in one box) Attach a complete copy of your federal return. Form 1120-L [] Form 1120-PC [] Consolidated basis [] Other: _____ []

Have you been audited by the Internal Revenue Service in the past 5 years? Yes [] No []

If Yes, list years: _____

Enter primary corporation name and EIN (if a member of an affiliated federal group): Name [] EIN []

Enter parent corporation name and EIN (if more than 50% owned by another corporation): Name [] EIN []

C. Did you include a disregarded entity in this return? (mark an X in the appropriate box) Yes [] No []

If Yes, enter the name and EIN below. If more than one, attach list with names and EINs.

Legal name of disregarded entity [] EIN []

D. Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes [] No []

E. If this corporation is an unauthorized insurance corporation, mark an X in the box []

Attach a copy of your complete federal return, a copy of your Annual Report of Premiums and Exhibit of Premiums and Losses (New York) as filed with the New York State Department of Financial Services, and copies of the following schedules from your Annual Statement: Assets; Liabilities, Surplus and Other Funds; the Summary by Country portion of Schedule D; the Exhibit of Premiums Written, Schedule T; and Reinsurance Assumed, Part 1 of Schedule S.

See page 7 for third-party designee, certification, and signature entry areas.

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Computation of tax and installment payments of estimated tax

| | | | | | | | | | | |
|----|---|---|--|---|-------|-----|---|----|--|--------|
| 1 | Allocated entire net income (ENI) from line 82..... | • | | × | .071 | ... | • | 1 | | |
| 2 | Allocated business and investment capital from line 58 | • | | × | .0016 | ... | • | 2 | | |
| 3 | Alternative tax (see instructions; attach computation) | • | | × | .09 | ... | • | 3 | | |
| 4 | Minimum tax | | | | | | | 4 | | 250 00 |
| 5 | Allocated subsidiary capital from line 47 | • | | × | .0008 | ... | • | 5 | | |
| 6 | Life insurance company premiums (see instructions) | • | | × | .007 | ... | • | 6 | | |
| 7 | Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6) | • | | | | | • | 7 | | |
| 8 | Section 1505(b) floor limitation on tax (see instructions) • | | | × | .015 | ... | • | 8 | | |
| 9a | Tax before EZ and ZEA tax credits (see instructions) | • | | | | | • | 9a | | |
| 9b | EZ and ZEA tax credits claimed (enter amount from line 100; see instructions) | • | | | | | • | 9b | | |
| 9c | Tax after EZ and ZEA tax credits (subtract line 9b from line 9a; do not enter less than 250; see instr.) | • | | | | | • | 9c | | |
| 10 | Section 1505(a)(2) limitation on tax (see instructions) | • | | × | .02 | ... | • | 10 | | |
| 11 | Tax (see instructions) | • | | | | | • | 11 | | |
| 12 | Tax credits (enter amount from line 101; see instructions) | • | | | | | • | 12 | | |
| 13 | Tax due (subtract line 12 from line 11; if less than zero, enter 0) | • | | | | | • | 13 | | |

First installment of estimated tax for next period:

| | | | | | | | | | | |
|-----|--|---|--|--|--|--|---|-----|--|---|
| 14a | If you filed a request for extension, enter amount from Form CT-5, line 2 | • | | | | | • | 14a | | |
| 14b | If you did not file Form CT-5 and line 13 is over \$1,000, see instructions | • | | | | | • | 14b | | |
| 15 | Total (add line 13 and line 14a or 14b) | | | | | | | 15 | | |
| 16 | Total prepayments from line 99..... | • | | | | | • | 16 | | |
| 17 | Balance (if line 16 is less than line 15, subtract line 16 from line 15) | | | | | | | 17 | | |
| 18 | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/> | • | | | | | • | 18 | | |
| 19 | Interest on late payment (see instructions) | • | | | | | • | 19 | | |
| 20 | Late filing and late payment penalties (see instructions) | • | | | | | • | 20 | | |
| 21 | Balance due (add lines 17 through 20 and enter here; enter the payment amount on line A) | • | | | | | • | 21 | | |
| 22 | Overpayment (if line 15 is less than line 16, subtract line 15 from line 16) | • | | | | | • | 22 | | |
| 23 | Amount of overpayment to be credited to next period | • | | | | | • | 23 | | |
| 24 | Balance of overpayment (subtract line 23 from line 22) | • | | | | | • | 24 | | |
| 25 | Amount of overpayment to be credited to Form CT-33-M | • | | | | | • | 25 | | |
| 26 | Refund of overpayment (subtract line 25 from line 24) | • | | | | | • | 26 | | |
| 27a | Refund of tax credits (see instructions) | • | | | | | • | 27a | | |
| 27b | Tax credits to be credited as an overpayment to next year's tax return (see instructions) | • | | | | | • | 27b | | |
| 28 | Issuer's allocation percentage from line 91 | • | | | | | • | 28 | | % |
| 29 | Reinsurance allocation percentage from line 39 | • | | | | | • | 29 | | % |

Schedule A – Allocation of reinsurance premiums when location of risks cannot be determined

(see instructions; attach separate sheet if necessary)

| A | B | C | D |
|---------------------------------|---|---|--|
| Name of ceding company | Reinsurance premiums received | Reinsurance allocation % (see instructions) | Reinsurance premiums allocated to New York State (column B × column C) |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Totals from attached sheet..... | | | |
| 30 | Total (add column D amounts; enter here and include on line 34) | • | 30 |



Schedule B – Computation of allocation percentage (if you do not claim an allocation, enter **100** on line 45; see instructions)

| | | | | | | |
|-----------|--|-------------|--|--|--|---|
| 31 | New York taxable premiums (see instructions) | • 31 | | | | |
| 32 | New York ocean marine premiums (see instructions) | • 32 | | | | |
| 33 | New York premiums for annuity contracts and insurance for the elderly (see instr.) | • 33 | | | | |
| 34 | New York premiums on reinsurance assumed (see instructions) | • 34 | | | | |
| 35 | Total New York gross premiums (add lines 31 through 34) | • 35 | | | | |
| 36 | New York premiums ceded that are included on line 35 (see instructions) | • 36 | | | | |
| 37 | Total New York premiums (subtract line 36 from line 35) | • 37 | | | | |
| 38 | Total premiums (see instructions) | • 38 | | | | |
| 39 | New York premium percentage (divide line 37 by line 38; enter here and on line 29) | • 39 | | | | % |
| 40 | Weighted New York premium percentage (multiply line 39 by nine) | • 40 | | | | % |
| 41 | New York wages, salaries, personal service compensation, and commissions (see instructions) | • 41 | | | | |
| 42 | Total wages, salaries, personal service compensation, and commissions (see instructions) | • 42 | | | | |
| 43 | New York payroll percentage (divide line 41 by line 42) | • 43 | | | | % |
| 44 | Total New York percentages (add lines 40 and 43) | • 44 | | | | % |
| 45 | Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions) | • 45 | | | | % |

Schedule C – Computation and allocation of subsidiary capital (attach separate sheets displaying the information formatted as below if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below; see instructions)

| Item | Name | | | | EIN | | | | |
|---------------------------------|--|---|--|--|-----|--|--|--|--|
| A | | | | | | | | | |
| B | | | | | | | | | |
| C | | | | | | | | | |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| G | | | | | | | | | |
| H | | | | | | | | | |
| A Item | B % of voting stock owned | C Average fair market value (see instructions) | | D Average value of current liabilities attributable to subsidiary capital (see instr.) | | E Net average fair market value (column C - column D) | | F Issuer's allocation % (see instr.) | G Value allocated to New York State (column E x column F) |
| A | | | | | | | | | |
| B | | | | | | | | | |
| C | | | | | | | | | |
| D | | | | | | | | | |
| E | | | | | | | | | |
| F | | | | | | | | | |
| G | | | | | | | | | |
| H | | | | | | | | | |
| Totals from attached sheet | | | | | | | | | |
| 46 | Totals (add amounts in columns C, D, and E) • 46 | | | | | | | | |
| 47 | Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5) • 47 | | | | | | | | |

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Schedule D – Computation and allocation of business and investment capital (see instructions)

| | A Beginning of year | | B End of year | | C Average fair market value basis | |
|---|------------------------|--|------------------|--|--------------------------------------|--|
| | | | | | | |
| 48 Total assets from annual statement (balance sheet) | | | | | 48 | |
| 49 Fair market value adjustment (attach computation; if negative amount, use a minus (-) sign) | | | | | 49 | |
| 50 Nonadmitted assets from annual statement (see instr.) | | | | | 50 | |
| 51 Total assets (add lines 48, 49, and 50) | | | | | 51 | |
| 52 Current liabilities (see instructions) ... | | | | | 52 | |
| 53 Total capital (subtract line 52 from line 51) | | | | | 53 | |
| 54 Subsidiary capital from line 46, column E | | | | | 54 | |
| 55 Business and investment capital (subtract line 54 from line 53) | | | | | 55 | |
| 56 Assets, excluding subsidiary assets included on line 54, held as reserves under NYS Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51; see instr.) | Beginning of year | | End of year | | 56 | |
| | | | | | | |
| 57 Adjusted business and investment capital (subtract line 56 from line 55) | | | | | 57 | |
| 58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2) | | | | | 58 | |

Schedule E – Computation of adjustment for gains or losses on disposition of property acquired before January 1, 1974 (you may no longer report gain or loss in the same manner you report it on your federal income tax return; see instructions)

| A Description of property (attach separate sheet if necessary) | B Cost (see instructions) | C – Fair market price or value on January 1, 1974 (see instructions) | D Value realized on disposition (see instructions) | E New York gain or loss (see instructions) | F Federal gain or loss (see instructions) |
|--|------------------------------|--|---|---|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals from attached sheet | | | | | |
| 59 Totals (add amounts in columns E and F) | | | 59 | | |
| 60 New York adjustment (subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts) | | | | 60 | |

Schedule F – Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

| A Name and address (give actual residence; attach separate sheet if necessary) | B Social security number | C Official title | D Salary and all other compensation received from corporation |
|---|-----------------------------|---------------------|--|
| | | | |
| | | | |
| | | | |
| | | | |
| Totals from attached sheet | | | |
| 61 Totals (add column D amounts) | | | 61 |



Schedule G – Computation and allocation of ENI

| | | |
|---|------------|--|
| 62 Federal taxable income before operations loss or net operating loss (NOL) (see instructions) | 62 | |
| Additions | | |
| 63 Dividends-received deduction (used to compute line 62) | 63 | |
| 64 Dividend or interest income not included in line 62 (attach list; see instructions) | 64 | |
| 65 Interest to stockholders: <input type="text"/> less 10% or \$1,000, whichever is greater (see instr.) .. | 65 | |
| 66 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from line 60) | 66 | |
| 67 Deductions attributable to subsidiary capital (attach list; see instructions) | 67 | |
| 68 New York State franchise tax deducted on federal return (attach list; see instructions) | 68 | |
| 69a Amount deducted on your federal return as a result of a safe harbor lease (see instructions) | 69a | |
| 69b Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)..... | 69b | |
| 70 Total amount of federal depreciation from Form CT-399 (see instructions) | 70 | |
| 71 Other additions (see instructions) | 71 | |
| 72 Total (add lines 62 through 71) | 72 | |
| Subtractions | | |
| 73 Interest, dividends, and capital gains from subsidiary capital (attach list; see instructions) | 73 | |
| 74 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) | 74 | |
| 75 Gain on installment sales made before January 1, 1974 (attach list; see instructions) | 75 | |
| 76 New York operations loss or NOL (attach statement showing computation; see instructions) | 76 | |
| 77a Amount included on your federal return as a result of a safe harbor lease (see instructions)..... | 77a | |
| 77b Amount that could have been deducted on your federal return except for a safe harbor lease (see instr.) | 77b | |
| 78 Total amount of New York depreciation allowed under Article 33 section 1503(b) from Form CT-399 (see instructions) | 78 | |
| 79 Other subtractions (see instructions) | 79 | |
| 80 Total subtractions (add lines 73 through 79) | 80 | |
| 81 ENI (subtract line 80 from line 72) | 81 | |
| 82 Allocated ENI (multiply line 81 by line 45; enter here and in the first box on line 1) | 82 | |

Schedule H – Computation of premiums (see instructions)

| | A Premiums taxable under section 1510 | B Premiums included in tax limitation/floor computation – section 1505 |
|---|---|--|
| Life insurance companies | | |
| 83 Life insurance premiums..... | 83 | |
| 84 Accident and health insurance premiums | 84 | |
| 85 Other insurance premiums (attach list) | 85 | |
| 86 Total (add lines 83, 84, and 85; enter column A total in the first box on line 6 and enter column B total in the first box on line 8) | 86 | |
| 87 Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions) | 87 | |
| 88 Total (add lines 86 and 87, column B; enter total here and in the first box on line 10) | 88 | |

Schedule I – Computation of issuer’s allocation percentage (see instructions)

| | | |
|---|-----------|---|
| 89 New York gross direct premiums..... | 89 | |
| 90 Total gross direct premiums..... | 90 | |
| 91 Issuer’s allocation percentage (divide line 89 by line 90; enter here and on line 28) | 91 | % |

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Schedule J – Composition of prepayments (see instructions)

| | Date paid | Amount |
|---|-----------|--------|
| 92 Mandatory first installment | 92 | |
| 93 Second installment from Form CT-400 | 93 | |
| 94 Third installment from Form CT-400 | 94 | |
| 95 Fourth installment from Form CT-400 | 95 | |
| 96 Payment with extension request from Form CT-5, line 5 | 96 | |
| 97 Overpayment credited from prior years | 97 | |
| 98 Overpayment credited from Form CT-33-M <input type="text" value="Period"/> | 98 | |
| 99 Total prepayments (add lines 92 through 98; enter here and on line 16) | 99 | |

Summary of tax credits claimed against current year's franchise tax (see instructions for lines 9b, 12, 100, and 101)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) Yes • No •

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

Form CT-601... • Form CT-601.1 ... • Form CT-602..... •

100 Total EZ and ZEA tax credits claimed above; amount cannot reduce the tax to less than the minimum tax (enter here and on line 9b) • **100**

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

| | | |
|--|------------------|--------------------|
| Fire insurance premiums tax credit | Form CT-604 ... | Form DTF-630 ... |
| Form CT-33-R... | Form CT-606 ... | Other credits |
| Form CT-33.1... | Form CT-607 ... | |
| Form CT-41... | Form CT-611 ... | |
| Form CT-43... | Form CT-611.1 .. | |
| Form CT-44... | Form CT-612 ... | |
| Form CT-238... | Form CT-613 ... | |
| Form CT-249... | Form CT-631 ... | |
| Form CT-250... | Form CT-633 ... | |
| Form CT-259... | Form CT-634 ... | |
| Form CT-501... | Form CT-639 ... | |
| Form CT-502... | Form DTF-624.. | |

101 Total tax credits claimed above; do not include EZ and ZEA tax credits claimed on line 100 (enter here and on line 12) • **101**

102 Total tax credits claimed above that are refund eligible (see instructions) • **102**

Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination • If marked, enter date of determination: • _____

NOL or operations loss carryback..... • Capital loss carryback •

Federal return filed: Form 1139 • Amended Form 1120-L • Amended Form 1120-PC... •

Net operating loss (NOL) or operations loss information

| | | |
|--|---|----------------------|
| New York State NOL or operations loss carryover total available for use this tax year from all prior tax years | • | <input type="text"/> |
| Federal NOL or operations loss carryover total available for use this tax year from all prior tax years..... | • | <input type="text"/> |
| New York State NOL or operations loss carryforward total for future tax years | • | <input type="text"/> |
| Federal NOL or operations loss carryforward total for future tax years..... | • | <input type="text"/> |



| | | | |
|--|--|--------------------------------|--------------------------------|
| Third – party designee <i>(see instructions)</i> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Designee's name <i>(print)</i> | Designee's phone number () |
| | Designee's e-mail address | | PIN |

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

| | | | |
|--|--|--------------------------------|------------------------|
| Authorized person | Printed name of authorized person | Signature of authorized person | Official title |
| | E-mail address of authorized person | Telephone number () | Date |
| Paid preparer use only <i>(see instr.)</i> | Firm's name <i>(or yours if self-employed)</i> | Firm's EIN | Preparer's PTIN or SSN |
| | Signature of individual preparing this return | Address | City State ZIP code |
| | E-mail address of individual preparing this return | Preparer's NYTPRIN | Date |

See instructions for where to file.

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