



CT-33

**Franchise Tax Return
For Insurance Corporations**

Tax Law — Article 33

For calendar year 1990
or tax period:

beginning

ending

Employer identification number		File number		You must report changes to your name, EIN, address or owner/ officer information on Form DTF-95. Also, if address on return is new, check box. <input type="checkbox"/>	For office use only	
Name					Date received	
Number and street		City or town	State		ZIP code	
Trade name		Business telephone number		Business group code number (from federal return)		
Principal business activity		State or country of incorporation		date		
Federal return was filed on:		Foreign corporations: date began business in NYS		Audit use		

Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? Yes No If you answered Yes, you must file Form CT-33-M.

Have you been audited by the Internal Revenue Service in the past 5 years? Yes No If Yes list years.

Does this corporation have an interest in real property located in New York State? Yes No If you answered Yes to both questions, attach a separate sheet with complete details. See instructions.

Has the controlling interest in the corporation's stock changed during the period covered in this return? Yes No

A. Payment - pay amount shown on line 19 — Make check payable to: *New York State Corporation Tax* Payment enclosed

Schedule A — Computation of Tax and Installment Payments of Estimated Tax

1 Allocated entire net income (amount from line 71)		multiply by .09					
2 Allocated business and investment capital (amount from line 45)		multiply by .0016					
3 Alternative tax		multiply by .09					
4 Minimum tax						250	00
5 Allocated subsidiary capital (amount from line 34)		multiply by .0008					
6 Life insurance company premiums (amount from line 76)		multiply by .008					
Nonlife insurance company premiums:							
7a Accident and health (amount from line 77)		multiply by .01					
7b Other (amount from line 78)		multiply by .012					
8 Total (add line 1, 2, 3 or 4, whichever is largest, and lines 5, 6, 7a and 7b)							
9 Limitation on tax (section 1505) (amount from line 82)		multiply by .026					
10 Tax - Amount from line 8 or 9, whichever is less							
11 Tax credits —							
<input type="checkbox"/> Taxes on certain fire insurance premiums (enter amount) <input type="checkbox"/> Retaliatory Tax <input type="checkbox"/> CT-43 <input type="checkbox"/> CT-45 <input type="checkbox"/> DTF-601 <input type="checkbox"/> DTF-602 (attach forms - see instructions if more than one credit is claimed)							
12a Tax due (subtract line 11 from line 10 - if negative amount enter "0")							
12b Tax surcharge: multiply line 12a by 15% (.15)							
12c Tax and tax surcharge due (add lines 12a and 12b)							
First installment of estimated tax for next period:							
13a If application for extension was filed, enter amount from Form CT-5, line 3							
13b If Form CT-5 was not filed and line 12c is over \$1,000, enter 25% of line 12c							
14 Total (add line 12c and line 13a or 13b)							
15 Prepayments (attach schedule)							
16 Balance (if line 15 is less than line 14, subtract line 15 from line 14)							
17 Interest on late payment (compute on line 12c or 16, whichever is less)							
18a Late filing and late payment penalties (compute on line 12c or 16, whichever is less)							
18b Penalty for underpayment of estimated tax (Form CT-222 attached) <input type="checkbox"/> (if none, enter "0")							
19 Balance Due (add lines 16, 17, 18a and 18b - enter payment on line A above)							
20a Overpayment (if line 14 is less than line 15, subtract line 14 from line 15)							
20b Amount of overpayment to be credited to next period							
20c Balance of overpayment (subtract line 20b from line 20a)							
20d Amount of overpayment to be credited to CT-33-M							
20e Refund (subtract line 20d from line 20c)							
20f Refund of excess retaliatory tax credit (amount from line 93)							
21 Issuer's allocation percentage (from line 96)							%
22 Reinsurance allocation percentage (from line 26)							%

Schedule B - Allocation of Reinsurance Premiums where Location of Risks Cannot Be Determined (see instructions, Form CT-33-1).

A Name of Ceding Company <i>(Attach separate sheet if necessary.)</i>	B Reinsurance Premiums Received	C Reinsurance Allocation %	D Reinsurance Premiums Allocated to New York <small>(column B x column C)</small>
Totals from attached sheet			

23 Total (add column D amounts) Include on line 24d ●

Schedule C - Computation of Allocation Percentage. If you do not claim an allocation, enter 100 on line 32. You may no longer compute premium allocation without regard to reinsurance premiums. If both the numerator and denominator are zero when computing the percentage on line 26 or line 30, see page 2 of the instructions regarding computation of allocation percentage.

24a New York taxable premiums (see instructions)	24a ●		
24b New York ocean marine premiums (see instructions)	24b ●		
24c New York premiums on annuity contracts and on insurance for the elderly (see instructions)	24c ●		
24d New York premiums on reinsurance assumed from authorized companies	24d ●		
24e Total New York gross premiums (add lines 24a, b, c and d)	24e ●		
24f New York premiums ceded that are included on line 24e	24f ●		
24g Total New York premiums (subtract line 24f from line 24e)	24g ●		
25 Total premiums (see instructions)	25 ●		
26 New York premium percentage (divide line 24g by line 25 - enter on line 22)			26 ● %
27 Weighted New York premium percentage (multiply line 26 by nine)			27 ● %
28 New York wages, salaries, commissions and other compensation (see instructions)	28 ●		
29 Total wages, salaries, commissions and other compensation	29 ●		
30 New York payroll percentage (divide line 28 by line 29)			30 ● %
31 Total New York percentages (add lines 27 and 30)			31 ● %
32 Allocation percentage (divide line 31 by ten)			32 ● %

Schedule D - Computation and Allocation of Subsidiary Capital

A Description of Subsidiary Capital		B % of Voting Stock Owned	C Average Fair Market Value	D Current Liabilities Attributable to Subsidiary Capital	E Net Average Fair Market Value (col. C minus col. D)	F Issuer's Allocation %	G Value Allocated To New York State (col. E x col. F)
List each corporation <i>(Attach separate sheet if necessary.)</i>	Employer Identification Number						
Totals from attached sheet							
33 Totals (add amounts in columns C, D and E)			●	●	●		
34 Allocated subsidiary capital (add column G amounts - enter on line 5)							●

Schedule E - Computation and Allocation of Business and Investment Capital

	A Beginning of Year		B End of Year			C Average Fair Market Value Basis	
35 Total assets from annual statement (balance sheet)	●		●		35	●	
36 Fair market value adjustment (attach computation — if negative amount, use parentheses)					36	●	
37 Non-admitted assets from annual statement					37	●	
38 Total assets (add lines 35, 36 and 37)	●		●		38	●	
39 Current liabilities					39	●	
40 Total capital (subtract line 39 from line 38)					40	●	
41 Subsidiary capital (line 33, column E)					41		
42 Business and investment capital (subtract line 41 from line 40)					42	●	
43 Assets, excluding subsidiary assets included on line 41, held as reserves under NYS Insurance Law Sec. 1303, 1304 and 1305 (value assets same as valued on line 38)	Beginning of Year		End of Year				
					43	●	
44 Adjusted business and investment capital (subtract line 43 from line 42)					44	●	
45 Allocated business and investment capital (multiply line 44 by the allocation percentage from line 32 - enter on line 2)					45		

