



CT-33-D
(8/92)

Tax on Premiums Paid or Payable to an Unauthorized Insurer on Risks Located Within New York State

Tax Law — Article 33-A

Employer identification number or social security number	Calendar quarter during which the taxable insurance contract (or contracts) took effect or was renewed: _____		
Name			
Number and street	City or town	State	ZIP code
Type of organization			
<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Other: _____ (type)			

A. Payment - pay amount shown on line 10 — Make check payable to: Commissioner of Taxation and Finance	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 without 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 Additional charges	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

12 Premiums paid or payable on risks located within and without New York State	12		
13 Portion of premiums on line 12 allocated to New York State pursuant to section 9102(b) of the New York State Insurance Law and section 27.2(d) of Title 11 of the Official Compilation of Codes, Rules and Regulations of the State of New York (see instructions regarding allocation; enter here and on line 2 - attach computation of allocation)	13		

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

Date	Signature of elected officer or authorized person	Official title
Date	Print or type name of paid individual or firm preparing this return	Signature of individual preparing this return
Paid preparer's ID number	Paid preparer's address	

Mail your return to: NYS Corporation Tax, Processing Unit, P O Box 1909, Albany NY 12201-1909

For office use only

Instructions

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, less 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 totally located or resident 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 without New York State.

Exemptions

The tax imposed by this article 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).

Claim for Refund

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

Due Date

Any individual, partnership, corporation, etc. subject to Article 33-A is required to file this return within 60 days of the end of the calendar quarter during which the taxable insurance contract took effect or was renewed.

Specific Instructions

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 paid or payable to an unauthorized insurer on risks located both within and without New York State. The allocation of premiums will be determined pursuant to the principles used in section 27.2(d) of Title 11 of the *Official Compilation of Codes, Rules and Regulations of the State of New York*. Attach computation of allocation. See Part II - Allocation.

Line 8 - If you do not pay the tax due on or before the due date you must pay interest on the amount of underpayment from the due date to the date paid. You may call the Taxpayer Assistance Bureau for the current rate or to have the interest computed.

From inside New York State call 1 800 CALL TAX (1 800 225-5829); from outside New York State call (518) 438-8581.

Line 9 - Additional charges for late filing and late payment are computed on the amount of tax required to be shown on the return after deduction of any payment made on or before the due date.

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

Part II - Allocation

Line 12 - Enter total amount of premiums on risks located within and without New York State.

Line 13 - Enter amount of premiums on line 12 which are allocated to New York State pursuant to section 9102(b) of the New York State Insurance Law and section 27.2(d) of the *Official Compilation of Codes, Rules and Regulations of the State of New York*. A summary of section 27.2(d) shows the allocation for the following types of insurance contracts:

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
Aircraft or motor vehicle	Insured value of property permanently located or principally used 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 section 27.2(d) of the *Official Compilation of Codes, Rules and Regulations of the State of New York* or TSB-M-90(9)C.