



CT-33

New York State Department of Taxation and Finance

Insurance Corporation Franchise Tax Return

Tax Law — Article 33

1995 calendar yr. filers, check box

Other filers enter tax period:

beginning

ending

Employer identification number, File number, Taxpayer's business name, Mailing Name and Address, Trade name, Business telephone number, Business activity code number, etc.

Do you do business, employ capital, own or lease property or maintain an office in the Metropolitan Commuter Transportation District? If you answered Yes, you must file Form CT-33-M. (see instructions)

Federal return was filed on: 1120-L, 1120-PC, Consolidated, Other

A. Payment — pay amount shown on line 23. Make check payable to: New York State Corporation Tax

Computation of Tax and Installment Payments of Estimated Tax (see Form CT-33-I for assistance)

Table with 31 rows for tax computation, including lines 1-31 for allocated income, alternative tax, minimum tax, subsidiary capital, insurance premiums, and final balance due.

| | |
|-----------------|--------------------------------|
| Taxpayer's Name | Employer Identification Number |
|-----------------|--------------------------------|

Schedule I - Computation of Retaliatory Tax Credit for Corporations Organized or Domiciled in New York - For tax years prior to 1993, attach separate computation.

| | | A 1993 | B 1994 | C 1995 |
|--|--------------|-----------|-----------|-----------|
| 104 Tax less credits (except for retaliatory tax credit) | 104 | | | |
| 105 Retaliatory tax credit claimed in 1993 and 1994 | 105 | | | |
| 106 Balance (subtract line 105 from line 104) | 106 | | | |
| 107 90% of retaliatory taxes paid in 1995 on 1993 premiums and income (total of line 105 plus line 107 may not exceed line 104, column A) | 107 ● | | | |
| 108 90% of the retaliatory taxes paid in 1995 on 1994 premiums and income (total of line 105 plus line 108 may not exceed line 104, column B) | 108 ● | | | |
| 109 90% of retaliatory taxes paid in 1995 on 1995 premiums and income (total may not exceed line 104, column C) | 109 ● | | | |
| 110 Total retaliatory tax credit claimed this year (add line 107, column A, line 108, column B and line 109, column C) .. | 110 ● | | | |
| 111 Retaliatory tax credit used on line 12 to reduce tax due on line 13 to zero | 111 ● | | | |
| 112 Balance of retaliatory tax credit (subtract line 111 from line 110) | 112 ● | | | |
| 113 Retaliatory tax credit to be carried forward (if you elect this option, enter the amount shown on line 112) | 113 ● | | | |
| 114 Retaliatory tax credit to be refunded (if you elect this option, enter the amount shown on line 112 here and on line 29) . | 114 ● | | | |

Schedule J - Computation of Issuer's Allocation Percentage

| | | |
|--|--------------|---|
| 115 New York gross direct premiums | 115 ● | |
| 116 Total gross direct premiums | 116 ● | |
| 117 Issuer's allocation percentage (divide line 115 by line 116; enter here and on line 30) | 117 ■ | % |

Composition of Prepayments on Line 18

| | | Date Paid | Amount |
|---|----------------|-----------|--------|
| 118 Mandatory first installment | 118 | | |
| 119 CT-400 installments | 119 (1) | | |
| | (2) | | |
| | (3) | | |
| 120 Payment with extension application, Form CT-5, line 7 | 120 | | |
| 121 Credit from prior years | 121 | | |
| 122 Credit from Form CT-33-M | 122 | Period | |
| 123 Total prepayments (add lines 118 through 122; enter here and on line 18) | 123 | | |

Have you been audited by the Internal Revenue Service in the past 5 years? (if Yes list years.) ● Yes ● No

Does this corporation have an interest in real property located in New York State? ● Yes ● No

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

If you answered Yes to the last two questions, attach a separate sheet with complete details. (see instructions)

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

| | | | |
|---|---|----------------|---|
| Signature of elected officer or 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 returns to: **NYS CORPORATION TAX, PROCESSING UNIT, PO BOX 1909, ALBANY NY 12201-1909**

Attach a copy of your complete federal return, a copy of your Annual Report of Premiums as filed with the New York State Insurance Department and copies of the following schedules from your Annual Statement: Balance Sheet, the Analysis of Assets Exhibit and the Summary by Country portion of Schedule D.

Schedule F - Computation and Allocation of Entire Net Income (continued)

| Subtractions | | | |
|---|---|-----|---|
| 77 | Interest, dividends and capital gains from subsidiary capital (attach list) | 77 | ● |
| 78 | 50% of dividends from nonsubsidiary corporations (attach list) | 78 | ● |
| 79 | Gain on installment sales made prior to January 1, 1974 (attach list) | 79 | ● |
| 80 | New York net operating loss or operations loss (attach statement showing computation) | 80 | ● |
| 81a | Amount included on your federal return as a result of a safe harbor lease | 81a | ● |
| 81b | Amount which could have been deducted on your federal return except for a safe harbor lease | 81b | ● |
| 82 | Depreciation allowed by section 1503(b)(10) (attach Form CT-399) | 82 | ● |
| Property and casualty insurance adjustments: | | | |
| 83 | Amount included in federal gross income on Form 1120-PC, pursuant to IRC sections 847(5) and 847(6) | 83 | ● |
| 84 | Unearned premiums at the end of the tax year included in premiums earned as a result of the reduction in the deduction for unearned premiums (see instructions) | 84 | ● |
| 85 | Amount of the difference between unpaid losses and discounted unpaid losses at the end of the tax year (attach separate sheet; see instructions) | 85 | ● |
| 86 | Reduction in deduction for losses incurred (see instructions) | 86 | ● |
| 87 | Other (attach explanation on separate sheet) | 87 | ● |
| 88 | Total subtractions (add lines 77 through 87) | 88 | ● |
| 89 | Entire net income (subtract line 88 from line 76) | 89 | ● |
| 90 | Addition to entire net income (from Form CT-33-ATT, line 7) | 90 | ● |
| 91 | Entire net income after adjustment (add lines 89 and 90) | 91 | ● |
| 92 | Allocated entire net income (multiply line 91 by line 47; enter here and on line 1) | 92 | ● |

Schedule G - 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 | | | 93 ● |

Schedule H - Computation of Premiums

| | A Premiums Taxable Under Section 1510 | B Premiums Included In Tax Limitation Computation - Section 1505 |
|--|--|---|
|--|--|---|

| | | |
|---|--|---|
| Life insurance companies | | |
| 94 | Life insurance premiums | ● |
| 95 | Accident and health insurance premiums | ● |
| 96 | Other insurance premiums (attach list) | ● |
| 97 | Total (add lines 94, 95 and 96, column A; enter here and on line 6) | |
| Nonlife insurance companies | | |
| 98 | Accident and health insurance premiums (enter column A amount on line 7) .. | ● |
| 99 | Other insurance premiums (enter column A amount on line 8) | ● |
| See instructions before making entries below. | | |
| Insurance corporations who receive more than 95% of their premiums from: | | |
| 100 | Annuity contracts | ● |
| 101 | Ocean marine insurance | ● |
| 102 | Group insurance on the elderly (Insurance Law, section 4236) | ● |
| 103 | Total (add lines 94 through 102, column B; enter amount here and on line 10) | |

| | |
|-----------------|--------------------------------|
| Taxpayer's Name | Employer Identification Number |
|-----------------|--------------------------------|

Schedule D - Computation and Allocation of Business and Investment Capital

| | A Beginning of Year | B End of Year | | C Average Fair Market Value Basis |
|---|------------------------|------------------|----|--------------------------------------|
| 50 Total assets from annual statement (<i>balance sheet</i>) | ● | ● | 50 | ● |
| 51 Fair market value adjustment (<i>attach computation; if negative amount, use parentheses</i>) | | | 51 | ● |
| 52 Non-admitted assets from annual statement .. | | | 52 | ● |
| 53 Total assets (<i>add lines 50, 51 and 52</i>) | ● | ● | 53 | ● |
| 54 Current liabilities | | | 54 | ● |
| 55 Total capital (<i>subtract line 54 from line 53</i>) | | | 55 | ● |
| 56 Subsidiary capital from line 48, column E | | | 56 | ● |
| 57 Business and investment capital (<i>subtract line 56 from line 55</i>) | | | 57 | ● |
| 58 Assets, excluding subsidiary assets included on line 56, held as reserves under NYS Insurance Law sections 1303, 1304 and 1305 (<i>use same method to value assets as on line 53</i>) .. | Beginning of Year | End of Year | | 58 |
| 59 Adjusted business and investment capital (<i>subtract line 58 from line 57</i>) | | | 59 | ● |
| 60 Allocated business and investment capital (<i>multiply line 59 by the allocation percentage from line 47; enter here and on line 2</i>) | | | 60 | ● |

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.

| A Description of Property (Attach separate sheet if necessary) | B Cost | C Fair Market Price or Value On Jan. 1, 1974 | D Value Realized On Disposition | E New York Gain (Loss) | F Federal Gain (Loss) |
|--|-----------|---|------------------------------------|---------------------------|--------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| Totals from attached sheet | | | | | |
| 61 Totals | | | | | |
| 62 New York adjustment (<i>subtract column F from column E; enter here and on line 67</i>) | | | | | |

Use parentheses for negative amounts.

Schedule F - Computation and Allocation of Entire Net Income (see instructions for explanation of lines 63 through 92)

| | | | |
|---|-----|---|--|
| 63 Federal taxable income before net operating loss or operations loss (<i>see instructions</i>) | 63 | ● | |
| Additions | | | |
| 64 Dividends-received deduction (<i>used to compute line 63</i>) | 64 | ● | |
| 65 Dividend or interest income not included in line 63 (<i>attach list</i>) | 65 | ● | |
| 66 Interest to stockholders - <input type="text"/> less 10% or \$1,000, whichever is larger | 66 | ● | |
| 67 Adjustment for gains or losses on disposition of property acquired prior to January 1, 1974 from line 62 | 67 | ● | |
| 68 Deductions attributable to subsidiary capital (<i>attach list</i>) | 68 | ● | |
| 69 New York State franchise tax deducted on federal return (<i>attach list</i>) | 69 | ● | |
| 70a Amount deducted on your federal return as a result of a safe harbor lease | 70a | ● | |
| 70b Amount which would have been required to be included on your federal return except for a safe harbor lease .. | 70b | ● | |
| 71 ACRS or MACRS deductions used in the computation of federal taxable income (<i>attach Form CT-399</i>) .. | 71 | ● | |
| Property and casualty insurance adjustments: | | | |
| 72 Amount deducted from federal gross income on Form 1120-PC, pursuant to IRC section 847(1) | 72 | ● | |
| 73 Unearned premiums at the end of the preceding tax year excluded from premiums earned as a result of the reduction in the deduction for unearned premiums (<i>see instructions</i>) | 73 | ● | |
| 74 Amount of difference between unpaid losses and discounted unpaid losses at the end of the preceding tax year (<i>attach separate sheet; see instructions</i>) | 74 | ● | |
| 75 Other (<i>attach explanation on separate sheet</i>) | 75 | ● | |
| 76 Total (<i>add lines 63 through 75</i>) | 76 | ● | |

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, you can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.