



CT-33

New York State Department of Taxation and Finance

2002 calendar-yr. filers, check box: []

Other filers enter tax period: []

[] Amended return

Insurance Corporation Franchise Tax Return Tax Law - Article 33

beginning [] ending []

Employer identification number, File number, Check box if overpayment claimed, Legal name of corporation, Trade name/DBA, Mailing name and address, State or country of incorporation, Date of incorporation, City, State, ZIP code, Foreign corporations: date began business in NYS, Business telephone number, NAICS business code number, Principal business activity.

Do 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 Check box if you are a life insurance company. []

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

A. Payment - pay amount shown on line 21. Make check payable to: New York State Corporation Tax Payment enclosed [] Attach your payment here.

Table with 27 rows for tax computation. Includes lines 1-8 for tax components, 9a-c for total tax, 10a-b for limitations, 11-13 for tax due, 14a-b for estimated tax, 15 for total, 16-27 for overpayment and refund calculations, and 28-29 for allocation percentages.

Computation of tax and installment payments of estimated tax

Schedule A — Allocation of reinsurance premiums when location of risks cannot be determined
 (see instructions; attach separate sheet if necessary)

A Name of ceding company	B Reinsurance premiums received	C Reinsurance allocation %	D Reinsurance premiums allocated to New York State <i>(column B x column C)</i>
Totals from attached sheet			

30 Total (add column D amounts; enter here and include on line 34)

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	• 31.		
32 New York ocean marine premiums	• 32.		
33 New York premiums for annuity contracts and for insurance for the elderly	• 33.		
34 New York premiums on reinsurance assumed from authorized companies	• 34.		
35 Total New York gross premiums (add lines 31 through 34)	• 35.		
36 New York premiums ceded that are included on line 35	• 36.		
37 Total New York premiums (subtract line 36 from line 35)	• 37.		
38 Total premiums	• 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 • 41.			
42 Total wages, salaries, personal service compensation, and commissions	• 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 "0," see instructions)	• 45.		%

Schedule C — Computation and allocation of subsidiary capital (attach separate sheet if necessary)

A Description of subsidiary capital		B	C	D	E	F	G
List each corporation	Employer identification number	% of voting stock owned	Average fair market value	Current liabilities attributable to subsidiary capital	Net average fair market value <i>(col. C - col. D)</i>	Issuer's allocation %	Value allocated to New York State <i>(col. E x col. F)</i>
Totals from attached sheet							

46 Totals (add amounts in columns C, D, and E)

47 Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5)

Schedule D — Computation and allocation of business and investment capital

	A		B	C	
	Beginning of year	End of year		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 parentheses)				49.	
50 Nonadmitted assets from annual statement				50.	
51 Total assets (add lines 48, 49, and 50)				51.	
52 Current liabilities				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 New York State Insurance Law sections 1303, 1304, and 1305 (use same method to value assets as on line 51)	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.	

Taxpayer's name	Employer identification number
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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 <i>(attach separate sheet if necessary)</i>	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)
Totals from attached sheet					
59 Totals					
60 New York adjustment <i>(subtract line 59, column F, from line 59, column E; enter here and on line 66; use parentheses for negative amounts)</i>					

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 <i>(give actual residence; attach separate sheet if necessary)</i>	B Social security number	C Official title	D Salary and all other compensation received from corporation
Totals from attached sheet			
61 Totals <i>(add column D amounts)</i>			61.

Schedule G – Computation and allocation of entire net income (see instructions)

62 Federal taxable income before net operating loss or operations loss (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)	•	64.	
65 Interest to stockholders: <input style="width: 50px;" type="text"/> less 10% or \$1,000, whichever is larger	•	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)	•	67.	
68 New York State franchise tax deducted on federal return (attach list)	•	68.	
69a Amount deducted on your federal return as a result of a safe harbor lease	•	69a.	
69b Amount that would have been required to be included on your federal return except for a safe harbor lease ..	•	69b.	
70 ACRS or MACRS deductions used in the computation of federal taxable income (see instructions)	•	70.	
Property and casualty insurance adjustments:			
71 Amount deducted from federal gross income on Form 1120-PC, under IRC section 847(1)	•	71.	
72 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 (see instructions)	•	72.	
73 Amount of difference between unpaid losses and discounted unpaid losses at the end of the preceding tax year (attach separate sheet; see instructions)	•	73.	
74 Other additions (attach explanation on separate sheet)	•	74.	
75 Total (add lines 62 through 74)	•	75.	

(continued on page 4)

Schedule G – Computation and allocation of entire net income (continued; see instructions)

Subtractions

76	Interest, dividends, and capital gains from subsidiary capital (attach list)	•	76.		
77	Fifty percent of dividends from nonsubsidiary corporations (attach list)	•	77.		
78	Gain on installment sales made before January 1, 1974 (attach list)	•	78.		
79	New York net operating loss or operations loss (attach statement showing computation)	•	79.		
80a	Amount included on your federal return as a result of a safe harbor lease	•	80a.		
80b	Amount that could have been deducted on your federal return except for a safe harbor lease	•	80b.		
81	Depreciation allowed by section 1503(b)(10) (see instructions)	•	81.		
Property and casualty insurance adjustments:					
82	Amount included in federal gross income on Form 1120-PC, under IRC sections 847(5) and 847(6)...	•	82.		
83	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)	•	83.		
84	Amount of the difference between unpaid losses and discounted unpaid losses at the end of the tax year (attach separate sheet; see instructions)	•	84.		
85	Reduction in deduction for losses incurred (see instructions)	•	85.		
86	Other subtractions (attach explanation on separate sheet)	•	86.		
87	Total subtractions (add lines 76 through 86)	•	87.		
88	Entire net income (subtract line 87 from line 75)	•	88.		
89	Allocated entire net income (multiply line 88 by line 45; enter here and in the first box on line 1)	•	89.		

Schedule H — Computation of premiums (see instructions)

		A	B
		Premiums taxable under section 1510	Premiums included in tax limitation computation — section 1505
Life insurance companies			
90	Life insurance premiums	• 90.	
91	Accident and health insurance premiums	• 91.	
92	Other insurance premiums (attach list)	• 92.	
93	Total (add lines 90, 91, and 92, column A; enter here and in the first box on line 6)	• 93.	
Nonlife insurance companies			
94	Accident and health insurance premiums (enter column A amount in the first box on line 7)	• 94.	
95	Other insurance premiums (enter column A amount in the first box on line 8)	• 95.	
See instructions before making entries below.			
Insurance corporations who receive more than 95% of their premiums from:			
96	Annuity contracts	• 96.	
97	Ocean marine insurance	• 97.	
98	Group insurance on the elderly (Insurance Law, section 4236)	• 98.	
99	Total (add lines 90 through 98, column B; enter amount here and in the first box on either line 10a or line 10b, whichever is applicable)	• 99.	

Schedule I — Computation of issuer's allocation percentage

100	New York gross direct premiums	•	100.	
101	Total gross direct premiums	•	101.	
102	Issuer's allocation percentage (divide line 100 by line 101; enter here and on line 28)	■	102.	%

Schedule J — Composition of prepayments

		Date paid	Amount
103	Mandatory first installment	103.	
104	Second installment from Form CT-400	104.	
105	Third installment from Form CT-400	105.	
106	Fourth installment from Form CT-400	106.	
107	Payment with extension request from Form CT-5, line 5	107.	
108	Tax credits credited as an overpayment from prior years	108.	
109	Overpayment credited from prior years	109.	
110	Overpayment credited from Form CT-33-M <input type="text" value="Period"/>	110.	
111	Total prepayments (add lines 103 through 110; enter here and on line 16)	111.	
112	Tax credits to be credited as an overpayment to next year's return (see instructions)	112.	

Recap of tax credits claimed against current year's franchise tax return (see instructions for lines 9b, 12, 113, and 114)

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

Form CT-601 EZ wage tax credit ..	<input type="text"/>	Form CT-601.1 ZEA wage tax credit ..	<input type="text"/>	Form CT-602 EZ capital tax credit	<input type="text"/>
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113 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) • **113.**

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

Fire insurance premiums tax credit (enter amount claimed)	• <input type="text"/>	Form CT-249 Long-term care insurance credit	• <input type="text"/>
Form CT-33-R Retaliatory tax credits	• <input type="text"/>	Form CT-250 Defibrillator credit	• <input type="text"/>
Form CT-33.1 CAPCO credit	• <input type="text"/>	Form CT-604 QEZE credit for real property taxes	• <input type="text"/>
Form CT-41, Credit for employment of persons with disabilities	• <input type="text"/>	Form CT-604 QEZE tax reduction credit	• <input type="text"/>
Form CT-43, Special additional mortgage recording tax credit	• <input type="text"/>	Form DTF-624 Low-income housing credit	• <input type="text"/>
Form CT-44, Investment tax credit for the financial services industries	• <input type="text"/>	Form DTF-630 Green building credit	• <input type="text"/>
		Other credits	• <input type="text"/>

114 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 113 (enter here and on line 12) • **114.**

115 Total tax credits claimed above that are refund eligible (see instructions) • **115.**



Taxpayer's name	Employer identification number
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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 <i>(if a member of an affiliated federal group):</i>	Name	EIN
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Enter parent corporation name and EIN <i>(if more than 50% owned by another corporation):</i>	Name	EIN
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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 <i>(or yours if self-employed)</i>	ID number	Date
	Address	Signature of individual preparing this return	

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 Insurance Department, 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 the *Schedule P, Analysis of Losses and Loss Expenses, Part 1 Summary*, for the current and prior year.

Mail your return and attachments to: **NYS CORPORATION TAX
PROCESSING UNIT, PO BOX 22038
ALBANY NY 12201-2038***

Also mail a copy to: **THE NEW YORK STATE INSURANCE DEPARTMENT
AGENCY BUILDING 1, EMPIRE STATE PLAZA
ALBANY NY 12257**

***Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the last page of the instructions for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

