



2002 CT-33-A

New York State Department of Taxation and Finance

Insurance Corporation Combined Franchise Tax Return

Tax Law — Article 33

2002 calendar-yr. filers, check box Other filers enter tax period:

beginning

ending

Amended return

Employer identification number, File number, Mailing name and address, Payment enclosed, A. Payment — pay amount shown on line 28.

Computation of tax and installment payments of estimated tax

Table with 35 rows for tax calculations including lines 1-35, such as '1 Combined allocated entire net income from line 95', '10 Total additional franchise tax', '28 Balance due', '35 Combined group issuer's allocation percentage from line 120'.

Schedule A — Computation of combined allocation percentage

(If you do not claim an allocation, enter "100" on line 50; see instructions)

- 36 New York taxable premiums
- 37 New York ocean marine premiums
- 38 New York premiums for annuity contracts and for insurance for the elderly
- 39 New York premiums on reinsurance assumed from authorized companies
- 40 Total New York gross premiums *(add lines 36 through 39)*
- 41 New York premiums ceded that are included on line 40
- 42 Total New York premiums *(subtract line 41 from line 40)*
- 43 Total everywhere premiums
- 44 Combined New York premium percentage *(in column E, divide line 42 by line 43)*
- 45 Combined weighted New York premium percentage *(multiply line 44 by nine)*
- 46 New York wages, salaries, personal service compensation, and commissions
- 47 Total everywhere wages, salaries, personal service compensation, and commissions
- 48 Combined New York payroll percentage *(in column E, divide line 46 by line 47)*
- 49 Total combined New York percentages *(add lines 45 and 48)*
- 50 Combined allocation percentage *(Divide line 49 by ten. If line 44 or 48 is "0", see instructions.)*

Schedule B — Computation and allocation of combined subsidiary capital *(see instructions)*

- 51 Average fair market value of subsidiary capital
- 52 Current liabilities attributable to subsidiary capital
- 53 Net average fair market value of subsidiary capital
- 54 Net average value allocated to New York State *(enter column E amount in the first box on line 5)*

Schedule C — Computation and allocation of combined business and investment capital *(see instructions)*

- 55 Total assets from annual statement *(balance sheet)*
- 56 Fair market value adjustment *(if negative amount, use parentheses)*
- 57 Nonadmitted assets from annual statement
- 58 Total combined assets *(in column E, add lines 55, 56, and 57)*
- 59 Current liabilities
- 60 Total combined capital *(subtract line 59, column E, from line 58)*
- 61 Combined subsidiary capital from line 53, column E
- 62 Combined business and investment capital *(subtract line 61 from line 60)*
- 63 Assets, excluding subsidiary assets included on line 53, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on line 58)*
- 64 Adjusted combined business and investment capital *(subtract line 63, column E, from line 62)*
- 65 Combined allocated business and investment capital *(multiply line 64 by the combined allocation percentage on line 50; enter here and in the first box on line 2) ...*

Schedule D — Computation and allocation of combined entire net income *(see instructions)*

Additions

- 66 Federal taxable income before net operating loss or operations loss *(see instructions)*
- 67 Dividends-received deduction *(used to compute line 66)*
- 68 Dividend or interest income not included in line 66 *(attach list)*
- 69 Interest to stockholders: less 10% or \$1,000, whichever is larger
- 70 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(see instructions)*
- 71 Deductions attributable to subsidiary capital *(attach list)*
- 72 New York State franchise tax deducted on federal return *(attach list)*
- 73 Amount deducted on your federal return as a result of a safe harbor lease
- 74 Amount that would have been required to be included on your federal return except for a safe harbor lease
- 75 ACRS or MACRS deductions used in the computation of federal taxable income *(see instructions)*
- Property and casualty insurance adjustments:** *(see instructions)*
- 76 Amount deducted from federal gross income on Form 1120-PC, under IRC section 847(1)
- 77 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
- 78 Amount of difference between unpaid losses and discounted unpaid losses at the end of the preceding tax year *(attach separate sheet) ...*
- 79 Other additions *(attach explanation on separate sheet)*
- 80 Total *(add lines 66 through 79, in column E)*

	A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
Schedule A — Computation of combined allocation percentage					
36.					36.
37.					37.
38.					38.
39.					39.
40.					40.
41.					41.
42.					42.
43.					43.
44.					44.
45.					45.
46.					46.
47.					47.
48.					48.
49.					49.
50.					50.
Schedule B — Computation and allocation of combined subsidiary capital <i>(see instructions)</i>					
51.					51.
52.					52.
53.					53.
54.					54.
Schedule C — Computation and allocation of combined business and investment capital <i>(see instructions)</i>					
55.					55.
56.					56.
57.					57.
58.					58.
59.					59.
60.					60.
61.					61.
62.					62.
63.					63.
64.					64.
65.					65.
Schedule D — Computation and allocation of combined entire net income <i>(see instructions)</i>					
66.					66.
67.					67.
68.					68.
69.					69.
70.					70.
71.					71.
72.					72.
73.					73.
74.					74.
75.					75.
Property and casualty insurance adjustments: <i>(see instructions)</i>					
76.					76.
77.					77.
78.					78.
79.					79.
80.					80.

Schedule D — Computation and allocation of combined entire net income *(continued; see instructions)*

Subtractions

- 81 Interest, dividends, and capital gains from subsidiary capital *(attach list)*
- 82 Fifty percent of dividends from nonsubsidiary corporations *(attach list)*
- 83 Gain on installment sales made before January 1, 1974 *(attach list)*
- 84 Combined New York net operating loss or operations loss *(attach statement showing computation)*
- 85 Amount included on your federal return as a result of a safe harbor lease
- 86 Amount that could have been deducted on your federal return except for a safe harbor lease
- 87 Depreciation allowed by section 1503(b)(10) *(see instructions)*
- Property and casualty insurance adjustments:** *(see instructions)*
- 88 Amount included in federal gross income on Form 1120-PC, under IRC sections 847(5) and 847(6)
- 89 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
- 90 Amount of the difference between unpaid losses and discounted unpaid losses at the end of the tax year *(attach separate sheet)*
- 91 Reduction in deduction for losses incurred
- 92 Other subtractions *(attach explanation on separate sheet)*
- 93 Total combined subtractions *(add lines 81 through 92 in column E)*
- 94 Combined entire net income *(subtract line 93 from line 80)*
- 95 Combined allocated entire net income *(multiply line 94 by combined allocation percentage on line 50; enter here and in the first box on line 1)*

Schedule E — Computation and allocation of combined alternative base

- 96 Officer salaries and other compensation *(see instructions)*
- 97 Combined alternative base *(add line 94 and line 96, column E)*
- 98 Statutory deduction *(see instructions)*
- 99 Combined alternative base less deduction *(subtract line 98 from line 97)*
- 100 Combined alternative base multiplied by 30% *(multiply line 99 by .30)*
- 101 Combined allocated alternative base *(multiply line 100 by combined allocation percentage on line 50; enter here and in the first box on line 3)*

Schedule F — Computation of combined premiums *(see instructions)*

Combined life insurance company premiums taxable under section 1510

- 102 Combined life insurance premiums
- 103 Combined accident and health insurance premiums
- 104 Combined other insurance premiums *(attach list)*
- 105 Total combined life insurance company premiums *(add lines 102 through 104 in column E; enter here and in the first box on line 7)*

Combined nonlife insurance company premiums taxable under section 1510

- 106 Combined accident and health insurance premiums *(enter column E amount in the first box on line 8)*
- 107 Combined other insurance premiums *(enter column E amount in the first box on line 9)*

Life insurance company premiums included in the tax limitation computation under section 1505

- 108 Life insurance premiums
- 109 Accident and health insurance premiums
- 110 Other insurance premiums

Nonlife insurance company premiums included in the tax limitation computation under section 1505

- 111 Accident and health insurance premiums
- 112 Other insurance premiums

Insurance corporations who receive 95% of their premiums from:

- 113 Annuity contracts
- 114 Ocean marine insurance
- 115 Group insurance on the elderly (Insurance Law, section 4236)
- 116 Total combined life insurance company premiums subject to section 1505 *(add lines 108 through 110 and lines 113 through 115 in column E; enter here and in the first box on line 14)*
- 117 Total combined nonlife insurance company premiums *(add lines 111 through 115 in column E; enter here and in the first box on line 15)*

Schedule G — Computation of combined issuer's allocation percentage *(see instructions)*

- 118 New York gross direct premiums
- 119 Total gross direct premiums
- 120 Combined issuer's allocation percentage *(in column E, divide line 118 by line 119; enter here and on line 35)*

A Parent	B Total subsidiaries	C Subtotal <i>(column A + column B)</i>	D Intercorporate eliminations	E Combined total <i>(column C - column D)</i>
-------------	-------------------------	---	-------------------------------------	---

Schedule D — Computation and allocation of combined entire net income *(continued; see instructions)*

Subtractions

81.							81.	
82.							82.	
83.							83.	
84.							84.	
85.							85.	
86.							86.	
87.							87.	

Property and casualty insurance adjustments: *(see instructions)*

88.							88.	
89.							89.	
90.							90.	
91.							91.	
92.							92.	
93.							93.	
94.							94.	
95.							95.	

Schedule E — Computation and allocation of combined alternative base

96.							96.	
97.							97.	
98.							98.	
99.							99.	
100.							100.	
101.							101.	

Schedule F — Computation of combined premiums

Combined life insurance company premiums taxable under section 1510

102.							102.	
103.							103.	
104.							104.	
105.							105.	

Combined nonlife insurance company premiums taxable under section 1510

106.							106.	
107.							107.	

Life insurance company premiums included in the tax computation under section 1505

108.							108.	
109.							109.	
110.							110.	

Nonlife insurance company premiums included in the tax limitation computation under section 1505

111.							111.	
112.							112.	

Insurance corporations who receive 95% of their premiums from:

113.							113.	
114.							114.	
115.							115.	
116.							116.	
117.							117.	

Schedule G — Computation of combined issuer's allocation percentage

118.							118.	
119.							119.	
120.							120.	%

Computation of prepayments

	Date paid	Amount
121 Mandatory first installment of combined group	121.	
122 Second combined group installment from Form CT-400	122.	
123 Third combined group installment from Form CT-400	123.	
124 Fourth combined group installment from Form CT-400	124.	
125 Payment with extension request from Form CT-5.3, line 8	125.	
126 Tax credits credited as an overpayment from prior year's combined return	126.	
127 Overpayment credited from prior year's combined return	127.	
128 Overpayment credited from Form CT-33-M <input type="text"/>	128.	
129 Total prepayments from subsidiaries not previously included in combined return	129.	
130 Total prepayments (add lines 121 through 129; enter here and on line 23)	130.	
131 Amount of tax credits to be credited as an overpayment to next year's combined return	131.	

Recap of tax credits claimed against current year's franchise tax:

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

Form CT-601 Form CT-601.1 Form CT-602
 EZ wage tax credit .. ZEA wage tax credit ... EZ capital tax credit

132 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11b) • **132.**

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 industry	• <input type="text"/>	Form DTF-630 Green building credit	• <input type="text"/>
		Other credits	• <input type="text"/>

133 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 132 (enter here and on line 18) • **133.**

134 Total tax credits claimed above that are refund eligible (see instructions) • **134.**

Primary corporation name (if a member of an affiliated group)	EIN
Parent corporation name (if more than 50% owned by another corporation)	EIN

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 your return 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**