



# CT-33-A

Amended return

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## Life Insurance Corporation Combined Franchise Tax Return

Tax Law — Article 33

All filers must enter tax period:

beginning  ending

Employer identification number	File number	Business telephone number ( )	If address below is new, mark an X in the box <input type="checkbox"/>	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See the <i>Need help?</i> section of the instructions.	Date received (for Tax Department use only)	
Mailing name (if different from legal name above)			Audit (for Tax Department use only)	
c/o				
Number and street or PO box				
City	State	ZIP code		
Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? (mark an X in the appropriate box) Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, you must file Form CT-33-M.				

A. Pay amount shown on line 26. Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs.	A. <input type="text"/>

### Computation of tax and installment payments of estimated tax

1 Combined allocated entire net income (ENI) from line 86	<input type="text"/>	× 0.075	• 1.	
2 Combined allocated business and investment capital from line 63	<input type="text"/>	× 0.0016	• 2.	
3 Combined allocated alternative base from line 92	<input type="text"/>	× 0.09	• 3.	
4 Minimum tax for parent corporation only			• 4.	250 00
5 Combined allocated subsidiary capital from line 52	<input type="text"/>	× 0.0008	• 5.	
6 Combined franchise tax (largest of line 1, 2, 3, or 4, plus line 5)			• 6.	
7 Combined life insurance company premiums from line 96	<input type="text"/>	× 0.007	• 7.	
8 Total combined tax before limitations on tax (add lines 6 and 7)			• 8.	
9 Combined life insurance company premiums from line 100	<input type="text"/>	× 0.015	• 9.	
10 Combined tax before EZ and ZEA tax credits (enter the amount from line 8 or line 9, whichever is larger)			• 10.	
11a EZ and ZEA tax credits claimed (enter amount from line 117)			• 11a.	
11b Combined tax after EZ and ZEA tax credits (subtract line 11a from line 10; see instructions)			• 11b.	
12 Combined minimum tax for subsidiaries — number of subsidiaries (see instructions) • <input type="text"/> × \$250 =			• 12.	
13 Total combined tax after EZ and ZEA tax credits (add lines 11b and 12)			• 13.	
14 Combined life insurance company premiums from line 104	<input type="text"/>	× 0.02	• 14.	
15 Combined tax from line 13 or 14, whichever is less			• 15.	
16 Tax credits (enter amount from line 118)			• 16.	
17 Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)			• 17.	
<b>First installment of estimated tax for next period</b>				
18 If you filed a request for extension, enter amount from Form CT-5.3, line 5			• 18.	
19 If you did not file Form CT-5.3 and line 17 is over \$1,000, enter 40% of line 17; otherwise enter 0			• 19.	
20 Total (add line 17 and line 18 or 19)			• 20.	
21 Total prepayments from line 116			• 21.	
22 Balance (if line 21 is less than line 20, subtract line 21 from line 20)			• 22.	
23 Penalty for underpayment of estimated tax (mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>			• 23.	
24 Interest on late payment (see instructions)			• 24.	
25 Late filing and late payment penalties (see instructions)			• 25.	
26 Balance due (add lines 22 through 25; enter payment on line A above)			• 26.	
27 Overpayment (if line 20 is less than line 21, subtract line 20 from line 21)			• 27.	
28 Amount of overpayment to be credited to next period			• 28.	
29 Balance of overpayment (subtract line 28 from line 27)			• 29.	
30 Amount of overpayment to be credited to Form CT-33-M			• 30.	
31 Refund of overpayment (subtract line 30 from line 29)			• 31.	
32a Refund of tax credits (see instructions)			• 32a.	
32b Tax credit to be credited as an overpayment to next year's return (see instructions)			• 32b.	
33 Combined issuer's allocation percentage from line 107			• 33.	%

**Schedule A — Computation of combined allocation percentage**

*(If you do not claim an allocation, enter 100 on line 48; see instructions)*

- 34 New York taxable premiums .....
- 35 New York ocean marine premiums .....
- 36 New York premiums for annuity contracts and for insurance for the elderly .....
- 37 New York premiums on reinsurance assumed *(see instructions)* .....
- 38 Total New York gross premiums *(add lines 34 through 37)* .....
- 39 New York premiums ceded that are included on line 38 .....
- 40 Total New York premiums *(subtract line 39 from line 38)* .....
- 41 Total everywhere premiums .....
- 42 Combined New York premium percentage *(divide column E line 40 by line 41)* .....
- 43 Combined weighted New York premium percentage *(multiply line 42 by nine)* .....
- 44 New York wages, salaries, personal service compensation, and commissions .....
- 45 Total everywhere wages, salaries, personal service compensation, and commissions .....
- 46 Combined New York payroll percentage *(divide column E line 44 by line 45)* .....
- 47 Total combined New York percentages *(add lines 43 and 46)* .....
- 48 Combined allocation percentage *(divide line 47 by ten; if line 42 or 46 is 0, see instructions)* .....

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

- 49 Average fair market value of subsidiary capital .....
- 50 Average value of current liabilities attributable to subsidiary capital .....
- 51 Net average fair market value of subsidiary capital .....
- 52 Net average value of subsidiary capital 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)*

- 53 Average value of total assets from annual statement *(balance sheet)* .....
- 54 Average fair market value adjustment *(show a negative amount with a minus (-) sign)* .....
- 55 Average value of nonadmitted assets from annual statement .....
- 56 Total combined assets *(add column E lines 53, 54, and 55)* .....
- 57 Average value of current liabilities .....
- 58 Total combined capital *(subtract column E line 57 from line 56)* .....
- 59 Combined subsidiary capital from column E line 51 .....
- 60 Combined business and investment capital *(subtract line 59 from line 58)* .....
- 61 Average value of assets, excluding subsidiary assets included on line 51, held as reserves under New York State Insurance Law sections 1303, 1304, and 1305 *(use same method to value assets as on line 56)* .....
- 62 Adjusted combined business and investment capital *(subtract column E line 61 from line 60)* .....
- 63 Combined allocated business and investment capital *(multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2)* .....

**Schedule D — Computation and allocation of combined ENI** *(see instructions)*

- 64 Federal taxable income before operations loss or net operating loss (NOL) *(see instructions)* .....

**Additions**

- 65 Dividends-received deduction *(used to compute line 64)* .....
- 66 Dividend or interest income not included in line 64 *(attach list)* .....
- 67 Interest to stockholders:  minus 10% or \$1,000, whichever is larger .....
- 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(see instructions)* .....
- 69 Deductions attributable to subsidiary capital *(attach list)* .....
- 70 New York State franchise tax deducted on federal return *(attach list)* .....
- 71 Amount deducted on your federal return as a result of a safe harbor lease .....
- 72 Amount that would have been required to be included on your federal return except for a safe harbor lease .....
- 73 Total amount of federal depreciation from Form CT-399 *(see instructions)* .....
- 74 Other additions *(attach explanation on separate sheet; see instructions)* .....
- 75 Total *(add column E lines 64 through 74)* .....

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>
<b>Schedule A — Computation of combined allocation percentage</b>				
34.				34.
35.				35.
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.
<b>Schedule B — Computation and allocation of combined subsidiary capital <i>(see instructions)</i></b>				
49.				49.
50.				50.
51.				51.
52.				52.
<b>Schedule C — Computation and allocation of combined business and investment capital <i>(see instructions)</i></b>				
53.				53.
54.				54.
55.				55.
56.				56.
57.				57.
58.				58.
59.				59.
60.				60.
61.				61.
62.				62.
63.				63.
<b>Schedule D — Computation and allocation of combined ENI <i>(see instructions)</i></b>				
64.				64.
<b>Additions</b>				
65.				65.
66.				66.
67.				67.
68.				68.
69.				69.
70.				70.
71.				71.
72.				72.
73.				73.
74.				74.
75.				75.

**Schedule D — Computation and allocation of combined ENI** *(continued; see instructions)*

**Subtractions**

- 76 Interest, dividends, and capital gains from subsidiary capital *(attach list)* .....
- 77 Fifty percent of dividends from nonsubsidiary corporations *(attach list)* .....
- 78 Gain on installment sales made before January 1, 1974 *(attach list)* .....
- 79 Combined New York operations loss or NOL *(attach statement showing computation; see instructions)* .....
- 80 Amount included on your federal return as a result of a safe harbor lease .....
- 81 Amount that could have been deducted on your federal return except for a safe harbor lease .....
- 82 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 *(see instructions)* .....
- 83 Other subtractions *(attach explanation on separate sheet; see instructions)* .....
- 84 Total combined subtractions *(add column E lines 76 through 83)* .....
- 85 Combined ENI *(subtract line 84 from line 75)* .....
- 86 Combined allocated ENI *(multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)* .....

**Schedule E — Computation and allocation of combined alternative base**

- 87 Officer salaries and other compensation *(see instructions)* .....
- 88 Combined alternative base *(add column E line 85 and line 87)* .....
- 89 Statutory deduction *(see instructions)* .....
- 90 Combined alternative base minus deduction *(subtract line 89 from line 88)* .....
- 91 Combined alternative base multiplied by 30% *(multiply line 90 by 0.3)* .....
- 92 Combined allocated alternative base  
*(multiply line 91 by combined allocation percentage on line 48; 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**

- 93 Life insurance premiums .....
- 94 Accident and health insurance premiums .....
- 95 Other insurance premiums *(attach list)* .....
- 96 Total combined life insurance company premiums *(add column E lines 93 through 95; enter here and in the first box on line 7)* .....

**Combined life insurance company premiums included in the tax limitations computed under section 1505**

- 97 Life insurance premiums .....
- 98 Accident and health insurance premiums .....
- 99 Other insurance premiums .....
- 100 Total combined life insurance company premiums subject to the floor limitation on tax under section 1505(b)  
*(add column E lines 97 through 99; enter here and in the first box on line 9)* .....

**Insurance corporations who receive 95% of their premiums from:**

- 101 Annuity contracts .....
- 102 Ocean marine insurance .....
- 103 Group insurance on the elderly (Insurance Law, section 4236) .....
- 104 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2)  
*(add column E lines 100 through 103; enter here and in the first box on line 14)* .....

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

- 105 New York gross direct premiums .....
- 106 Total gross direct premiums .....
- 107 Combined issuer's allocation percentage *(divide column E line 105 by line 106; enter here and on line 33)* .....

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>
<b>Schedule D — Computation and allocation of combined ENI</b> <i>(continued; see instructions)</i>				
<b>Subtractions</b>				
76.				76.
77.				77.
78.				78.
79.				79.
80.				80.
81.				81.
82.				82.
83.				83.
84.				84.
85.				85.
86.				86.
<b>Schedule E — Computation and allocation of combined alternative base</b>				
87.				87.
88.				88.
89.				89.
90.				90.
91.				91.
92.				92.
<b>Schedule F — Computation of combined premiums</b>				
<b>Combined life insurance company premiums taxable under section 1510</b>				
93.				93.
94.				94.
95.				95.
96.				96.
<b>Combined life insurance company premiums included in the tax limitations computed under section 1505</b>				
97.				97.
98.				98.
99.				99.
100.				100.
<b>Insurance corporations who receive 95% of their premiums from:</b>				
101.				101.
102.				102.
103.				103.
104.				104.
<b>Schedule G — Computation of combined issuer's allocation percentage</b>				
105.				105.
106.				106.
107.				107. %

**Computation of prepayments** (see instructions)

	Date paid	Amount
108 Mandatory first installment of combined group .....	108.	
109 Second combined group installment from Form CT-400 .....	109.	
110 Third combined group installment from Form CT-400 .....	110.	
111 Fourth combined group installment from Form CT-400 .....	111.	
112 Payment with extension request from Form CT-5.3, line 8 .....	112.	
113 Overpayment credited from prior year's combined return .....	113.	
114 Overpayment credited from Form CT-33-M <input type="text"/> Period .....	114.	
115 Total prepayments from subsidiaries not previously included in combined return .....	115.	
116 Total prepayments (add lines 108 through 115; enter here and on line 21) .....	116.	

**Summary of tax credits claimed against current year's franchise tax:**

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

EZ wage tax credit Form CT-601 .....	<input type="text"/>	ZEA wage tax credit Form CT-601.1 .....	<input type="text"/>	EZ capital tax credit Form CT-602	<input type="text"/>
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117 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax (enter here and on line 11a) ..... ● 117.

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

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

118 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 117 (enter here and on line 16) ..... ● 118.

119 Total tax credits claimed above that are refund eligible (see instructions) ..... ● 119.

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 authorized person		Official title		Date	
Paid preparer use only	Signature of individual preparing this return		Firm's name (or yours if self-employed)		
	Address	City	State	ZIP code	ID number
					Date

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

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