



# 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	Mailing name (if different from legal name above)		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 <i>Need help?</i> in the instructions.	
c/o	Number and street or PO box			
City	State	ZIP code		
Date received (for Tax Department use only)				
Audit (for Tax Department use only)				
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 payable to: <b>New York State Corporation Tax</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)	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 115)		• 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 102	• <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 116; see instructions)		• 16.	
17 Combined tax due (subtract line 16 from line 15; if less than zero, enter 0)		• 17.	

#### First installment of estimated tax for next period:

18 If you filed a request for extension, enter amount from Form CT-5.3, line 5	• <input type="text"/>	• 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 114		• 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 and enter here; enter the payment amount 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 105		• 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 .....
- 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 (FTI) before operations loss or net operating loss (NOL) .....

**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.....
- 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)* .....
- 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 more than 95% of their premiums from:**

- 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly (see instructions) .....
- 102 Total combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) (add lines 100 and 101, column E; enter here and in the first box on line 14) .....

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

- 103 New York gross direct premiums .....
- 104 Total gross direct premiums .....
- 105 Combined issuer's allocation percentage (divide column E line 103 by line 104; 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 more than 95% of their premiums from:</b>				
101.				101.
102.				102.
<b>Schedule G — Computation of combined issuer's allocation percentage</b>				
103.				103.
104.				104.
105.				105. %

**Computation of prepayments** (see instructions)

	Date paid	Amount
106 Mandatory first installment of combined group.....	106.	
107 Second combined group installment from Form CT-400 .....	107.	
108 Third combined group installment from Form CT-400 .....	108.	
109 Fourth combined group installment from Form CT-400.....	109.	
110 Payment with extension request from Form CT-5.3, line 8 .....	110.	
111 Overpayment credited from prior year's combined return .....	111.	
112 Overpayment credited from Form CT-33-M <input type="text"/> Period .....	112.	
113 Total prepayments from subsidiaries not previously included in combined return.....	113.	
114 Total prepayments (add lines 106 through 113; enter here and on line 21) .....	114.	

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

115 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) .....  **115.**

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

Fire insurance premiums tax credit .....	<input type="text"/>	Form CT-604, QEZE tax reduction credit .....	<input type="text"/>
Form CT-33-R		Form CT-606	
Retaliatory tax credits .....	<input type="text"/>	QEZE credit for real property taxes ...	<input type="text"/>
Form CT-33.1		Form CT-611	
CAPCO credit .....	<input type="text"/>	Brownfield redevelopment credit.....	<input type="text"/>
Form CT-41, Credit for employment of persons with disabilities.....	<input type="text"/>	Form CT-612, Remediated brownfield credit for real property taxes .....	<input type="text"/>
Form CT-43, Special additional mortgage recording tax credit.....	<input type="text"/>	Form CT-613, Environmental remediation insurance credit.....	<input type="text"/>
Form CT-44, Investment tax credit for the financial services industry .....	<input type="text"/>	Form CT-631	
Form CT-249		Security officer training tax credit.....	<input type="text"/>
Long-term care insurance credit .....	<input type="text"/>	Form DTF-624	
Form CT-250		Low-income housing credit .....	<input type="text"/>
Defibrillator credit .....	<input type="text"/>	Form DTF-630	
Form CT-259, Fuel cell electric generating equipment credit .....	<input type="text"/>	Green building credit.....	<input type="text"/>
		Other credits.....	<input type="text"/>

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 (enter here and on line 16) .....  **116.**

117 Total tax credits claimed above that are refund eligible (see instructions) .....  **117.**

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

**Third – party designee** Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes  (complete the following) No

Designee's name  Designee's phone number (  )  Personal identification number (PIN)

**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
Signature of individual preparing this return	Firm's name (or yours if self-employed)	
Address	City	State ZIP code
	ID number	Date

See instructions for where to file.