



CT-33-A/B

Staple forms here

New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet Attachment to Form CT-33-A Life Insurance Corporation Combined Franchise Tax Return

| | |
|----------------------------------|---------------------------------------|
| Combined parent corporation name | Parent employer identification number |
|----------------------------------|---------------------------------------|

If there is **only one subsidiary** included in the combined return, this form **is not required**.

If there is **more than one subsidiary** included in the combined return, this form **is required**.

Attach all CT-33-A/B forms to Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return.

For all combined returns and attachments, the corporation responsible for filing Form CT-33-A is designated the *parent*. The other corporations included in the combined return are designated *subsidiaries*.

| | Subsidiary | Subsidiary |
|---|------------|------------|
| • | EIN | • EIN |
| • | Name | Name |

Schedule A — Computation of allocation percentage (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 New York premium percentage (divide line 40 by line 41)..... | | | % | % |
| 43 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 New York payroll percentage (divide line 44 by line 45)..... | | | % | % |
| 47 Total New York percentages (add lines 43 and 46)..... | | | % | % |
| 48 Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.) | | | % | % |

Schedule B — Computation of 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..... | • | | • | |

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

| | | | | |
|---|---|--|---|--|
| 53 Average value of total assets from annual statement..... | • | | • | |
| 54 Average fair market value adjustment..... | • | | • | |
| 55 Average value of nonadmitted assets from annual statement..... | • | | • | |
| 56 Total assets (add lines 53, 54, and 55 in Total column)..... | | | | |
| 57 Average value of current liabilities..... | • | | • | |
| 58 Total capital (subtract line 57 from line 56 in Total column)..... | | | | |
| 59 Subsidiary capital from line 51, Total column..... | | | | |
| 60 Business and investment capital (subtract line 59 from line 58 in Total column)..... | | | | |
| 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..... | • | | • | |
| 62 Adjusted business and investment capital (subtract line 61 from line 60 in Total column)..... | | | | |

Who must file this form

Parent corporations who file a combined return that includes more than one subsidiary must use Form CT-33-A/B to detail the subsidiaries' individual computations. Each Form CT-33-A/B may accommodate six subsidiaries. Use as many additional Form CT-33-A/Bs as necessary. The parent corporation should complete the Parent column on Form CT-33-A and should not be included on Form CT-33-A/B.

Instructions

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, Life Insurance Corporation Combined Franchise Tax Return. Note that certain lines are not included on Form CT-33-A/B because subsidiary information is not required for these lines. For line instructions, refer to the corresponding line instructions in Form CT-33-A-I, Instructions for Forms CT-33-A, CT-33-A/ATT, and CT-33-A/B.

Enter the amounts shown in the Total column on the corresponding line on Form CT-33-A, column B (Total subsidiaries).

Table with 5 columns: Subsidiary (EIN, Name), Subsidiary (EIN, Name), Subsidiary (EIN, Name), Subsidiary (EIN, Name), and Total.

Schedule A — Computation of allocation percentage

Table for Schedule A with 6 columns and rows 34-48. Rows 42-43 and 46-48 are shaded.

Schedule B — Computation of subsidiary capital

Table for Schedule B with 6 columns and rows 49-52.

Schedule C — Computation of business and investment capital

Table for Schedule C with 6 columns and rows 53-62. Rows 56-60 and 62 are shaded.

| | | |
|------|--------------------------------|------------|
| Name | Employer identification number | |
| | Subsidiary | Subsidiary |
| | EIN | EIN |
| | Name | Name |

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

| | | | | | |
|---|---|--|--|--|--|
| 64 Federal taxable income before operations loss or net operating loss (NOL) <i>(see instructions)</i> | • | | | | |
| Additions | | | | | |
| 65 Dividends-received deduction <i>(used to compute line 64)</i> | • | | | | |
| 66 Dividend or interest income not included in line 64 <i>(attach list)</i> | • | | | | |
| 67 Interest to stockholders: <input style="width:50px;" type="text"/> minus 10% or \$1,000, whichever is larger..... | • | | | | |
| 68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 <i>(from Form CT-33-A/ATT, Schedule D, line 10)</i> | • | | | | |
| 69 Deductions attributable to subsidiary capital <i>(attach list)</i> | • | | | | |
| 70 New York State franchise tax deducted on federal return <i>(attach list)</i> | • | | | | |
| 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 <i>(see instructions)</i> | • | | | | |
| 74 Other additions <i>(attach explanation on separate sheet; see instructions)</i> | • | | | | |
| 75 Total <i>(add lines 64 through 74 in Total column)</i> | • | | | | |
| Subtractions | | | | | |
| 76 Interest, dividends, and capital gains from subsidiary capital <i>(attach list)</i> ... | • | | | | |
| 77 Fifty percent of dividends, from nonsubsidiary corporations <i>(attach list)</i> | • | | | | |
| 78 Gain on installment sales made before January 1, 1974 <i>(attach list)</i> | • | | | | |
| 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 allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 <i>(see instructions)</i> | • | | | | |
| 83 Other subtractions <i>(attach explanation on separate sheet; see instructions)</i> | • | | | | |

Schedule E — Computation of alternative base

| | | | | | |
|---|--|--|--|--|--|
| 87 Officer salaries and other compensation <i>(from Form CT-33-A/ATT, Schedule E, line 11)</i> | | | | | |
|---|--|--|--|--|--|

| Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|------------|------------|------------|------------|-------|
| EIN | EIN | EIN | EIN | |
| Name | Name | Name | Name | |

Schedule D — Computation of entire net income

| | | | | | |
|-----|--|--|--|--|-----|
| 64. | | | | | 64. |
|-----|--|--|--|--|-----|

Additions

| | | | | | |
|-----|--|--|--|--|-----|
| 65. | | | | | 65. |
| 66. | | | | | 66. |
| 67. | | | | | 67. |
| 68. | | | | | 68. |
| 69. | | | | | 69. |
| 70. | | | | | 70. |
| 71. | | | | | 71. |
| 72. | | | | | 72. |
| 73. | | | | | 73. |
| 74. | | | | | 74. |
| 75. | | | | | 75. |

Subtractions

| | | | | | |
|-----|--|--|--|--|-----|
| 76. | | | | | 76. |
| 77. | | | | | 77. |
| 78. | | | | | 78. |
| 80. | | | | | 80. |
| 81. | | | | | 81. |
| 82. | | | | | 82. |
| 83. | | | | | 83. |

Schedule E — Computation of alternative base

| | | | | | |
|-----|--|--|--|--|-----|
| 87. | | | | | 87. |
|-----|--|--|--|--|-----|

| | | |
|------|--------------------------------|------------|
| Name | Employer identification number | |
| | Subsidiary | Subsidiary |
| | EIN | EIN |
| | Name | Name |

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

Life insurance company premiums taxable under section 1510

| | | | | |
|---|--|--|--|--|
| 93 Life insurance premiums..... • | | | | |
| 94 Accident and health insurance premiums..... • | | | | |
| 95 Other insurance premiums <i>(attach list)</i> • | | | | |
| 96 Total life insurance company premiums <i>(add lines 93 through 95)</i> • | | | | |

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 life insurance company premiums subject to the floor limitation on tax under section 1505(b) <i>(add lines 97 through 99)</i> • | | | | |

Insurance corporations who receive more than 95% of their premiums from:

| | | | | |
|--|--|--|--|--|
| 101 Annuity contracts, ocean marine insurance, and group insurance on the elderly <i>(see instructions)</i> • | | | | |
| 102 Total life insurance company premiums subject to the limitation on tax under section 1505(a)(2) <i>(add lines 100 and 101)</i> • | | | | |

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

| | | | | |
|---|--|--|--|--|
| 103 New York gross direct premiums..... • | | | | |
| 104 Total gross direct premiums..... • | | | | |

| Subsidiary | Subsidiary | Subsidiary | Subsidiary | Total |
|------------|------------|------------|------------|-------|
| EIN | EIN | EIN | EIN | |
| Name | Name | Name | Name | |

Schedule F — Computation of premiums

Life insurance company premiums taxable under section 1510

| | | | | | |
|-----|--|--|--|--|-----|
| 93. | | | | | 93. |
| 94. | | | | | 94. |
| 95. | | | | | 95. |
| 96. | | | | | 96. |

Life insurance company premiums included in the tax limitations computed under section 1505

| | | | | | |
|------|--|--|--|--|------|
| 97. | | | | | 97. |
| 98. | | | | | 98. |
| 99. | | | | | 99. |
| 100. | | | | | 100. |

Insurance corporations who receive more than 95% of their premiums from:

| | | | | | |
|------|--|--|--|--|------|
| 101. | | | | | 101. |
| 102. | | | | | 102. |

Schedule G — Computation of issuer's allocation percentage

| | | | | | |
|------|--|--|--|--|------|
| 103. | | | | | 103. |
| 104. | | | | | 104. |