CT-33-A/B

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 legal name	Parent employer identification number (EIN)

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
	Legal name of corporation	Legal name of corporation
Schedule A — Computation of allocation percentage *(see instructions)*		
34 New York taxable premiums *(see instructions)*		
35 New York ocean marine premiums *(see instructions)*		
36 New York premiums for annuity contracts and for insurance for the elderly *(see instr.)*		
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 *(see instructions)*		
40 Total New York premiums *(subtract line 39 from line 38)*		
41 Total everywhere premiums *(see instructions)*		
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 *(see instructions)*		
45 Total everywhere wages, salaries, personal service compensation, and commissions *(see instructions)*		
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 *(see instructions)*		
54 Average fair market value adjustment		
55 Average value of nonadmitted assets from annual statement *(see instr.)*		
56 Total assets *(add lines 53, 54, and 55 in* Total *column)*		
57 Average value of current liabilities *(see instructions)*		
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 *(see instructions)*		
62 Adjusted business and investment capital *(subtract line 61 from line 60 in* Total *column)*		

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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)*.

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	
Schedule A — Computation of allocation percentage *(see instructions)*					
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
Schedule B — Computation of subsidiary capital *(see instructions)*					
49					49
50					50
51					51
52					52
Schedule C — Computation of business and investment capital *(see instructions)*					
53					53
54					54
55					55
56					56
57					57
58					58
59					59
60					60
61					61
62					62

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Legal name of corporation	EIN

	Subsidiary	Subsidiary
	EIN	EIN
	Legal name of corporation	Legal name of corporation

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

64 FTI before operations or net operating loss *(include disallowed dividends paid deduction; see instructions)*			
Additions			
65 Dividends-received deduction *(used to compute line 64)*			
66 Dividend or interest income not included in line 64 *(attach list; see instructions)*			
67 Interest to stockholders: ☐ minus 10% or $1,000, whichever is larger *(see instructions)*			
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 *(from Form CT-33-A/ATT, Schedule D, line 10; see instr.)*			
69 Deductions attributable to subsidiary capital *(attach list; see instructions)*			
70 New York State franchise tax deducted on federal return *(attach list; see instr.)*			
71 Amount deducted on your federal return as a result of a safe harbor lease *(see instr.)*			
72 Amount that would have been required to be included on your federal return except for a safe harbor lease *(see instructions)*			
73 Total amount of federal depreciation from Form CT-399 *(see instructions)*			
74 Other additions *(see instructions)*			
75 Total *(add lines 64 through 74 in* Total *column)*			
Subtractions			
76 Interest, dividends, and capital gains from subsidiary capital *(attach list; see instructions)*			
77 Fifty percent of dividends from nonsubsidiary corporations *(attach list; see instructions)*			
78 Gain on installment sales made before January 1, 1974 *(attach list; see instr.)*			
80 Amount included on your federal return as a result of a safe harbor lease *(see instr.)*			
81 Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)*			
82 Total amount of allowable New York depreciation under Article 33, section 1503(b), from Form CT-399 *(see instructions)*			
83 Other subtractions *(see instructions)*			

Schedule E — Computation of alternative base *(see instructions)*

87 Officer salaries and other compensation *(from Form CT-33-A/ATT, Schedule E, line 11; see instructions)*			

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	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN	EIN	EIN	EIN	
	Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

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

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 *(see instructions)*

87									87		

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Legal name of corporation	EIN

	Subsidiary	Subsidiary
	EIN	EIN
	Legal name of corporation	Legal name of corporation

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

Life insurance company premiums taxable under Article 33 section 1510

93	Life insurance premiums	•		•	
94	Accident and health insurance premiums	•		•	
95	Other insurance premiums *(attach list)*	•		•	
96	Total life insurance company premiums *(add lines 93, 94, and 95)*	•		•	

Life insurance company premiums included in the tax limitations computed under Article 33 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) *(add lines 97, 98, and 99)*				

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 life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101)*	•		•	

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

103	New York gross direct premiums	•		•	
104	Total gross direct premiums	•		•	

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Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Legal name of corporation	Legal name of corporation	Legal name of corporation	Legal name of corporation	

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

Life insurance company premiums taxable under Article 33 section 1510

93	●			●			●			●			93		
94	●			●			●			●			94		
95	●			●			●			●			95		
96	●			●			●			●			96		

Life insurance company premiums included in the tax limitations computed under Article 33 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 *(see instructions)*

103	●			●			●			●			103		
104	●			●			●			●			104		

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