



CT-33

Department of Taxation and Finance

Life Insurance Corporation Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

Amended return ☐Final return ☐

beginning

LIAB_PRD_BEG_DT

ending

LIAB_PRD_END_DT

Employer identification number (EIN) EXT_TP_ID	File number FCC_CD / CHECK_DIGIT	Business telephone number () TP_PHONE_NMBR		If you claim an overpayment, mark an X in the box OVPMT_IND
Legal name of corporation LEGAL_NAME		Trade name/DBA BUS_TRADE_NAME		
Mailing address Care of (c/o) MAILING_NAME		State or country of incorporation STATE_INCORP_NAME		
Number and street or PO Box MAIL_LN_1_ADR MAIL_LN_2_ADR		Date of incorporation INCORP_DATE	Foreign corporations: date began business in NYS FRGN_BBNY_DATE	
City MAIL_CTY_ADR	U.S. state/Canadian province MAIL_ST_ADR	ZIP/Postal code MAIL_ZIP_5_ADR MAIL_ZIP_4_ADR	Country (if not United States) MAIL_CNTRY_CD	For office use only DCMT_RCVD_DT
NAICS business code number (from NYS Pub 910) NAICS_CODE		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		
NYS principal business activity PRIN_BUS_ACTY_DESC				

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District? If Yes, you must file Form CT-33-M (see instructions)..... Yes ☐ No ☐

MTA_IND

A. Pay amount shown on line 21. Make payable to: New York State Corporation Tax Attach your payment here. Detach all check stubs. (See instructions for details.)	Payment enclosed	
	REMIT_AMT	PYMNT_AMT

B. Federal return filed: (mark an X in one box) Attach a complete copy of your federal return

Form 1120-L • ☐ Form 1120-PC • ☐ Consolidated basis • ☐ Other: **OTH_FED_RTIN_DESC** • ☐

AUDITED_IND

Have you been audited by the Internal Revenue Service in the past 5 years? Yes • ☐ No • ☐

If Yes, list years: **IRS_AUD_YRS**

Enter primary corporation name and EIN
(if a member of an affiliated federal group):

Name
PRIM_CORP_NAME

EIN
PRIM_CORP_EIN_ID

Enter parent corporation name and EIN
(if more than 50% owned by another corporation):

Name
P_CORP_NAME

EIN
CORP_EIN_NMBR

DIS_ENT_IND

C. Did you include a disregarded entity in this return? (mark an X in the appropriate box) Yes • ☐ No • ☐

If Yes, enter the name and EIN below. If more than one, attach list with names and EINs.



CT33DISENT

rldEnt

Legal name of disregarded entity

NAME

EIN

EIN_ID

D. Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? Yes • ☐ No • ☐

REMIC_IND

E. If this corporation is an unauthorized insurance corporation, mark an X in the box UNAUTH_ART_33_IND • ☐

UNAUTH_ART_33_IND

Attach a copy of your complete federal return, a copy of your *Annual Report of Premiums and Exhibit of Premiums and Losses* (New York) as filed with the New York State Department of Financial Services, and copies of the following schedules from your *Annual Statement*: *Assets; Liabilities, Surplus and Other Funds*; the *Summary by Country* portion of Schedule D; the *Exhibit of Premiums Written, Schedule T*; and *Reinsurance Assumed*, Part 1 of Schedule S.

See page 7 for third-party designee, certification, and signature entry areas.

BAR_ID_CODE

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Calculation of tax

1	Allocated entire net income (ENI) from line 82	•	ALLOC_ENI_AMT	×	0.071	•	1	TX_ON_ENI_AMT	
2	Allocated business and investment capital from line 58 ...	•	ALLOC_BUS_INV_AMT	×	0.0016	•	2	TX_ON_CAP_AMT	
3	Alternative tax (see instructions; attach calculation)	•	ALT_TX_AMT	×	0.09	•	3	TX_ON_ALT_AMT	
4	Minimum tax.....						4		250.00
5	Allocated subsidiary capital from line 47.....	•	ALLOC_SUBCAP_AMT	×	0.0008	•	5	TX_ON_SUBCAP_AMT	
6	Life insurance company premiums (see instructions)	•	LIFE_CO_PREM_AMT	×	0.007	•	6	TX_ON_LIFE_AMT	
7	Total tax (amount from line 1, 2, 3, or 4, whichever is greatest, plus lines 5 and 6)	•				•	7	TX_DUE_B4_LMT_AMT	
8	§ 1505(b) floor limitation on tax (see instructions)	•	FLR_LMT_AMT	×	0.015	•	8	TX_FLR_LMT_AMT	
9a	Tax (see instructions)	•				•	9a	TX_B4_EZZEA_CR_AMT	
9b									
9c									
10	§ 1505(a)(2) limitation on tax (see instructions)	•	TOT_LIFE_PREM_AMT	×	0.02	•	10	TX_LIFE_LMT_AMT	
11	Tax before credits (see instructions)	•				•	11	TX_DUE_B4_CR_AMT	
12	Tax credits (enter amount from line 101; see instructions)	•				•	12	TOT_TX_CR_AMT	
13	Tax due (subtract line 12 from line 11; if less than zero, enter 0)	•				•	13	TX_DUE_AMT	
14a									
14b									
15									
16	Total prepayments from line 99.....	•				•	16	PREPAY_AMT	
17a	Balance (see instructions)	•				•	17a	BALANCE_AMT	
17b	Additional amount (see instructions)	•				•	17b	ADD_MFL_AMT	
17c	Total before penalties and interest (see instructions)	•				•	17c	INCR_BAL_AMT	
18	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • ☐ CT222_IND	•				•	18	PENALTY_AMT	
19	Interest on late payment (see instructions)	•				•	19	INT_LATE_PAY_AMT	
20	Late filing and late payment penalties (see instructions)	•				•	20	LATE_FIL_AMT	
21	Balance due (add lines 17c through 20 and enter here; enter the payment amount on line A)	•				•	21	BAL_DUE_AMT	
22a	Overpayment (if line 13 is less than line 16, subtract line 13 from line 16)	•				•	22a	XS_PREPAY_AMT	
22b	Amount of overpayment previously credited to 2027 MFI (see instructions)	•				•	22b	PR_CR_MFL_AMT	
22c	Balance of overpayment available (see instructions)	•				•	22c	OVPMT_AMT	
23	Amount of overpayment to be credited to next period	•				•	23	CR_2_NXT_PRD_AMT	
24	Balance of overpayment (subtract line 23 from line 22c)	•				•	24	BAL_OVERPAY_AMT	
25	Amount of overpayment to be credited to Form CT-33-M	•				•	25	OVERPAY_CR_MTA_AMT	
26	Refund of overpayment (subtract line 25 from line 24)	•				•	26	RFND_AMT	
27a	Refund of tax credits (see instructions)	•				•	27a	RFND_TX_CR_AMT	
27b	Tax credits to be credited as an overpayment to next year's tax return (see instructions)	•				•	27b	TX_CR_OP_NXT_AMT	
28	Allocation percentage from line 45	•				•	28	ISS_ALLOC_PCT	%
29	Reinsurance allocation percentage from line 39	•				•	29	REIN_ALLOC_PCT	%

Schedule A: Allocation of reinsurance premiums when location of risks cannot be determined

(see instructions; attach separate sheet if necessary)

A	B	C	D
Name of ceding company	Reinsurance premiums received	Reinsurance allocation % (see instructions)	Reinsurance premiums allocated to New York State (column B × column C)
CT33ALLOCREIN			
allocRein			
NAME	RIP_RCVD_AMT	REIN_ALLOC_PCT	RIP_ALLOC_AMT
Totals from attached sheet			
30 Total (add column D amounts; enter here and include on line 34)		•	30 TOT_REIN_PREM_AMT

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Schedule B: Calculation of allocation percentage (if you do not claim an allocation, enter **100** on line 45; see instructions)

31	New York premiums (see instructions)	• 31	NYS_TXBL_PREM_AMT		
32	New York ocean marine premiums (see instructions)	• 32	NYS_OCN_PREM_AMT		
33	New York premiums for annuity contracts and insurance for the elderly (see instr.)	• 33	NYS_PREM_ANNTY_AMT		
34	New York premiums on reinsurance assumed (see instructions)	• 34	NYS_PREM_REIN_AMT		
35	Total New York gross premiums (add lines 31 through 34)	• 35	NYS_GROSS_PREM_AMT		
36	New York premiums ceded that are included on line 35 (see instructions)	• 36	NYS_PREM_CEDED_AMT		
37	Total New York premiums (subtract line 36 from line 35)	• 37	PREM_NYS_AMT		
38	Total premiums (see instructions)	• 38	PREM_ALL_AMT		
39	New York premium percentage (divide line 37 by line 38; enter here and on line 29)	• 39	PREM_PCT		%
40	Weighted New York premium percentage (multiply line 39 by nine)	• 40	WGT_NYS_PCT		%
41	New York wages, salaries, personal service compensation, and commissions (see instructions)	• 41	WG_NYS_AMT		
42	Total wages, salaries, personal service compensation, and commissions (see instructions)	• 42	WG_ALL_AMT		
43	New York payroll percentage (divide line 41 by line 42)	• 43	WG_PCT		%
44	Total New York percentages (add lines 40 and 43)	• 44	TOT_NYS_NMBR		%
45	Allocation percentage (divide line 44 by ten; if line 39 or 43 is zero, see instructions)	• 45	ALLOC_PCT		%

Schedule C: Calculation and allocation of subsidiary capital (attach separate sheets displaying the information formatted as below if necessary)

A – Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation, complete columns B through G on the corresponding lines below; see instructions)

Item	Name	EIN
A	CT33COMPALLOCSUBCAP	
B	corpSubCap	
C	NAME	EIN_ID
D		
E		
F		
G		
H		

A Item	B % of voting stock owned	C Average fair market value	D Average value of current liabilities attributable to subsidiary capital (see instr.)	E Net average fair market value (column C - column D)	F Allocation % (see instr.)	G Value allocated to New York State (column E x column F)	
A	VING_STK_OWN_PCT	AVG_VALUE_AMT	INV_CAP_LIAB_AMT	NET_AVG_VL_AMT	ISS_ALLOC_PCT	ALC_NYS1_AMT	
B							
C							
D							
E							
F							
G							
H							
Totals from attached sheet.....							
46	Totals (add amounts in columns C, D, and E) • 46	AVG_VL_SUBCAP_AMT	LIAB_SUBCAP_AMT	NET_SUBCAP_AMT			
47	Allocated subsidiary capital (add column G amounts; enter here and in the first box on line 5)					• 47	S_ALLOC_SUBCAP_AMT

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Schedule D: Calculation and allocation of business and investment capital (see instructions)

	A Beginning of year	B End of year	C Average fair market value basis
48 Total assets from annual statement (balance sheet)	ASST_BEG_AMT	ASST_END_AMT	48 ASST_AVG_AMT
49 Fair market value adjustment (attach calculation; if negative amount, use a minus (-) sign)	FMV_ADJ_BEG_AMT	FMV_ADJ_END_AMT	49 FMV_ADJ_AMT
50 Nonadmitted assets from annual statement (see instr.)	NON_ASST_BEG_AMT	NON_ASST_END_AMT	50 NONASST_ANNUAL_AMT
51 Total assets (add lines 48, 49, and 50)	TOT_ASST_BEG_AMT	TOT_ASST_END_AMT	51 TOT_ASST_AMT
52 Current liabilities (see instructions)	LIAB_FMV_BEG_AMT	LIAB_FMV_END_AMT	52 LIAB_FMV_AMT
53 Total capital (subtract line 52 from line 51)			53 TOT_CAP_AMT
54 Subsidiary capital from line 46, column E			54 Same as Line 46, Col E
55 Business and investment capital (subtract line 54 from line 53)			55 BUS_INVCAP_AMT
56 Assets, excluding subsidiary assets included on line 54, held as reserves under NYS Insurance Law §§ 1303, 1304, and 1305 (use same method to value assets as on line 51; see instr.)	ASST_RES_BEG_AMT	ASST_RES_END_AMT	56 ASST_RES_AMT
57 Adjusted business and investment capital (subtract line 56 from line 55)			57 ADJ_BUS_INVCAP_AMT
58 Allocated business and investment capital (multiply line 57 by the allocation percentage from line 45; enter here and in the first box on line 2)			58 Same as Line 2a

Schedule E: Calculation of adjustment for gains or losses on disposition of property acquired before January 1, 1974

A Description of property (attach separate sheet if necessary)	B Cost (see instructions)	C – Fair market price or value on January 1, 1974	D Value realized on disposition (see instructions)	E New York gain or loss (see instructions)	F Federal gain or loss (see instructions)
CT33COMPADJ					
compAdj					
PROP_DESC	COST_AMT	FMV_PRICE_AMT	VL_RLZD_AMT	NY_GL_AMT	GL_FED_AMT
Totals from attached sheet					
59 Totals (add amounts in columns E and F)			59 TOT_NYS_GL_AMT		TOT_FED_GL_AMT
60 New York adjustment (subtract line 59, column F, from line 59, column E; enter here and on line 66; use a minus (-) sign for negative amounts)				60 Same as Line 66	

Schedule F: Officers (appointed or elected) and certain stockholders (include all officers, whether or not receiving any compensation, and all stockholders owning more than 5% of taxpayer's issued capital stock who received any compensation)

A Name and address (give actual residence; attach separate sheet if necessary)	B Social Security number	C Official title	D Salary and all other compensation received from corporation
CT33OFFICERS			
officers			
NAME STR_1_ADR ZIP_5_ADR	SSNMNR	TITLE	CMP_AMT
CTY_ADR ST_ADR STR_2_ADR ZIP_4_ADR			
Totals from attached sheet			
61 Totals (add column D amounts)		61 TOT_SLRY_AMT	



Schedule G: Calculation and allocation of ENI

62 Federal taxable income before net operating loss (NOL) deduction (<i>see instructions</i>)	62	FED_TXBL_INC_AMT
Additions		
63 Dividends-received and other special deductions (<i>used to calculate line 62</i>)	63	DVND_RCDV_DED_AMT
64 Dividend or interest income not included in line 62 (<i>attach list; see instructions</i>)	64	DVND_INT_INC_AMT
65 Interest to stockholders: INT_STOCKHD_AMT less the greater of 10% of the interest or \$1,000 (<i>see instr.</i>)	65	INT_STCKHLDRS_AMT
66 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (<i>from line 60</i>)	66	ADJ_GAIN_LOSS_AMT
67 Deductions attributable to subsidiary capital (<i>attach list; see instructions</i>)	67	DED_SUBCAP_AMT
68 New York State franchise tax deducted on federal return (<i>attach list; see instructions</i>)	68	NYS_FRAN_DED_AMT
69a Amount deducted on your federal return as a result of a safe harbor lease (<i>see instructions</i>)	69a	SHL_DED_ADD_AMT
69b Amount that would have been required to be included on your federal return except for a safe harbor lease (<i>see instructions</i>)	69b	SHL_INCL_ADD_AMT
70 Total amount of federal depreciation from Form CT-399 (<i>see instructions</i>)	70	ACRS_DED_AMT
71 Other additions (<i>from Form CT-225; see instructions</i>)	71	OTH_ADD_AMT
72 Total (<i>add lines 62 through 71</i>)	72	TOT_ADD_AMT
Subtractions		
73 Income from subsidiary capital (<i>attach list; see instructions</i>)	73	IDC_SUBCAP_AMT
74 Fifty percent of dividends from nonsubsidiary corporations (<i>attach list; see instructions</i>)	74	HALF_DVND_AMT
75 Gain on installment sales made before being subject to tax under § 1501 (<i>attach list; see instr.</i>) ...	75	GAIN_INSLT_AMT
76 New York NOL deduction (<i>attach statement showing calculation; see instructions</i>)	76	NYS_NOL_AMT
77a Amount included on your federal return as a result of a safe harbor lease (<i>see instructions</i>)	77a	SHL_INCL_SUBT_AMT
77b Amount that could have been deducted on your federal return except for a safe harbor lease (<i>see instr.</i>) ..	77b	SHL_DED_SUBT_AMT
78 Total amount of New York depreciation allowed under Article 33 § 1503(b) from Form CT-399 (<i>see instructions</i>)	78	NYS_DPRC_AMT
79 Other subtractions (<i>from Form CT-225; see instructions</i>)	79	OTH_SUBT_AMT
80 Total subtractions (<i>add lines 73 through 79</i>)	80	TOT_SUBT_AMT
81 ENI (<i>subtract line 80 from line 72</i>)	81	ENI_AMT
82 Allocated ENI (<i>multiply line 81 by line 45; enter here and in the first box on line 1</i>)	82	Same as Line 1a

Schedule H: Calculation of premiums subject to tax under § 1510 and the limitations under § 1505 (*see instructions*)**Life insurance companies**

83 Life insurance premiums	83	LIFE_1505_PREM_AMT
84 Accident and health insurance premiums	84	ACCHLTH_1505_AMT
85 Other insurance premiums (<i>attach list</i>)	85	OTH_1505_PREM_AMT
86 Total premiums subject to tax under § 1510 and the floor limitation under § 1505(b) (<i>add lines 83, 84, and 85, enter here and in the first box on lines 6 and 8</i>)	86	TOT_LIFE_1505_AMT
87 Insurance corporations who receive more than 95% of their premiums from annuity contracts, ocean marine insurance, and group insurance on the elderly (<i>see instructions</i>)	87	TOT_OTH_PREM_AMT
88 Total premiums subject to the limitation under § 1505(a)(2) (<i>add lines 86 and 87, enter total here and in the first box on line 10</i>)	88	PREM_LMT_AMT

Schedule I

89	
90	
91	

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Schedule J: Composition of prepayments (see instructions)

	Date paid	Amount
92 Mandatory first installment from Form CT-300 (see instructions)	92 <u>INSTALL_A_DT</u>	<u>REQ_INSTALL_A_AMT</u>
93 Second installment from Form CT-400	93 <u>INSTALL_B_DT</u>	<u>REQ_INSTALL_B_AMT</u>
94 Third installment from Form CT-400	94 <u>INSTALL_C_DT</u>	<u>REQ_INSTALL_C_AMT</u>
95 Fourth installment from Form CT-400	95 <u>INSTALL_D_DT</u>	<u>REQ_INSTALL_D_AMT</u>
96 Payment with extension request from Form CT-5, line 5	96 <u>EXTN_PYMT_DT</u>	<u>REQ_EXTN_PYMT_AMT</u>
97 Overpayment credited from prior years (see instructions)	97 <u>OVPMT_PRR_AMT</u>	
98 Overpayment credited from Form CT-33-M <u>Period</u> <u>CR_FRM_PRD_DT</u>	98 <u>PREPAY_CR_AMT</u>	
99 Total prepayments (add lines 92 through 98; enter here and on line 16)	99 Same as Line 16	

Summary of tax credits claimed against current year's franchise tax (see instructions for lines 12 and 101)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or § 195.20? (see Form CT-1; mark an X in one box) Yes ☐ No ☐ CONVICTED_IND

100

Tax credits (file appropriate form or statement for each credit claimed with this form)Fire insurance
premiums tax
credit.....

<u>FIRE_PREM_CR_IND</u> <u>FIRE_PREM_CR_AMT</u>	Form CT-249	<u>CT249_IND</u> <u>CT249_AMT</u>	Form CT-631	<u>CT631_IND</u> <u>CT631_AMT</u>
<u>CT33_R_IND</u> <u>CT33_R_AMT</u>	Form CT-250 ...	<u>CT250_IND</u> <u>CT250_AMT</u>	Form CT-633	<u>CT633_IND</u> <u>CT633_AMT</u>
<u>CT33_1_IND</u> <u>CT33_1_AMT</u>	Form CT-607 ...	<u>CT607_IND</u> <u>CT607_AMT</u>	Form CT-634	<u>CT634_IND</u> <u>CT634_AMT</u>
<u>CT33_2_IND</u> <u>CT33_2_AMT</u>	Form CT-611 ...	<u>CT611_IND</u> <u>CT611_AMT</u>	Form CT-643	<u>CT643_IND</u> <u>CT643_AMT</u>
<u>CT41_IND</u> <u>CT41_AMT</u>	Form CT-611.1	<u>CT611_1_IND</u> <u>CT611_1_AMT</u>	Form CT-651	<u>CT651_IND</u> <u>CT651_AMT</u>
<u>CT43_IND</u> <u>CT43_AMT</u>	Form CT-611.2	<u>CT611_2_IND</u> <u>CT611_2_AMT</u>	Form CT-652	<u>CT652_IND</u> <u>CT652_AMT</u>
<u>CT44_IND</u> <u>CT44_AMT</u>	Form CT-612 ...	<u>CT612_IND</u> <u>CT612_AMT</u>	Form DTF-624 ..	<u>DTF624_IND</u> <u>DTF624_AMT</u>
<u>CT238_IND</u> <u>CT238_AMT</u>	Form CT-613 ...	<u>CT613_IND</u> <u>CT613_AMT</u>	Other credits	<u>OTH_CR_IND</u> <u>OTH_CR_AMT</u>

101 Total tax credits claimed above (enter here and on line 12)	101 <u>TOT_OTH_CR_AMT</u>
102 Total tax credits claimed above that are refund eligible (see instructions)	102 <u>TOT_TX_CR_RFND_AMT</u>

Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

<u>AMEND_FNL_FED_IND</u> Final federal determination	☐	If marked, enter date of determination: <u>FINAL_FED_DATE</u> —
<u>NET_LSS_CRYBCK_IND</u> NOL carryback	☐	Capital loss carryback
<u>FED_1139_FILED_IND</u> Federal return filed: Form 1139	☐	<u>AMND_FED_1120L_IND</u> <u>AMND_FED_1120P_IND</u> Amended Form 1120-L ☐ Amended Form 1120-PC ... ☐

Net operating loss (NOL) information

New York State NOL carryover total available for use this tax year from all prior tax years	<u>NYS_NOL_PRR_AMT</u>
Federal NOL carryover total available for use this tax year from all prior tax years	<u>FED_NOL_PRR_AMT</u>
New York State NOL carryforward total for future tax years	<u>NYS_NOL_FTR_AMT</u>
Federal NOL carryforward total for future tax years	<u>FED_NOL_FTR_AMT</u>

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Third – party designee (see instructions)	☐ Yes ☐ No		Designee's name (print) 	Designee's phone number ()
	Designee's email address 			
	PIN			

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person 		Signature of authorized person 		Official title
	Email address of authorized person 		Telephone number ()		Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) 		Firm's EIN 		Preparer's PTIN or SSN
	Signature of individual preparing this return 		Address 		City
	Email address of individual preparing this return 		Preparer's NYTPRIN or 		Excl. code

See instructions for where to file.

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