



CT-33-A/B

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)

LEGAL_NAME

EXT_TP_ID

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**.**File all CT-33-A/B forms with 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*.CT33ABSUB
subInfo

Subsidiary	Subsidiary
EIN EIN_SUBSID_ID	EIN
Legal name of corporation	Legal name of corporation
SUB_NAME	

Schedule A – Calculation of allocation percentage (see instructions)

34 New York premiums (see instructions)	•	NYS_TXBL_PREM_AMT			
35 New York ocean marine premiums (see instructions)	•	NYS_OCN_PREM_AMT			
36 New York premiums for annuity contracts and for insurance for the elderly (see instr.) ..	•	NYS_PREM_ANNTY_AMT			
37 New York premiums on reinsurance assumed (see instructions)	•	NYS_PREM_REIN_AMT			
38 Total New York gross premiums (add lines 34 through 37)	•	NYS_GROSS_PREM_AMT			
39 New York premiums ceded that are included on line 38 (see instructions)....	•	NYS_PREM_CEDED_AMT			
40 Total New York premiums (subtract line 39 from line 38)	•	PREM_NYS_AMT			
41 Total everywhere premiums (see instructions)	•	PREM_ALL_AMT			
42 New York premium percentage (divide line 40 by line 41)		NY_PREM_PCT	%		%
43 Weighted New York premium percentage (multiply line 42 by nine)		WGHTF_PREM_PCT	%		%
44 New York wages, salaries, personal service compensation, and commissions (see instructions)	•	WG_NYS_AMT			
45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)	•	WG_ALL_AMT			
46 New York payroll percentage (divide line 44 by line 45)		NY_PYRLL_PCT	%		%
47 Total New York percentages (add lines 43 and 46)		TOT_NYS_NMBR	%		%
48 Allocation percentage (Divide line 47 by ten; if line 42 or 46 is zero, see instructions.) ..		ALLOC_PCT	%		%

Schedule B – Calculation of subsidiary capital (see instructions)

49 Average fair market value of subsidiary capital	•	AVG_VL_SUBCAP_AMT			
50 Average value of current liabilities attributable to subsidiary capital	•	LIAB_SUBCAP_AMT			
51 Net average fair market value of subsidiary capital	•	NET_SUBCAP_AMT			
52 Net average value of subsidiary capital allocated to New York State	•	S_ALLOC_SUBCAP_AMT			

Schedule C – Calculation of business and investment capital (see instructions)

53 Average value of total assets (see instructions)	•	ASST_AVG_AMT			
54 Average fair market value adjustment	•	FMV_ADJ_AMT			
55 Average value of nonadmitted assets from annual statement (see instr.) ...	•	NONASST_ANNUAL_AMT			
56 Total assets (add lines 53, 54, and 55 in Total column)					
57 Average value of current liabilities (see instructions)	•	LIAB_FMV_AMT			
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 §§ 1303, 1304, and 1305 (see instructions)	•	ASST_RES_AMT			
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 calculations. 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 – Calculation of allocation percentage (see instructions)

34	•		•		•		•		34	PNY_PREM_SUB_AMT	
35	•		•		•		•		35	PNY_OCN_SUB_AMT	
36	•		•		•		•		36	PNY_ANNTY_SUB_AMT	
37	•		•		•		•		37	PNY_REIN_SUB_AMT	
38	•		•		•		•		38	PNY_GROSS_SUB_AMT	
39	•		•		•		•		39	PNY_CEDED_SUB_AMT	
40	•		•		•		•		40	PREM_NYS_SUB_AMT	
41	•		•		•		•		41	PREM_ALL_SUB_AMT	
42		%		%		%		%	42		
43		%		%		%		%	43		
44	•		•		•		•		44	PWG_NYS_SUB_AMT	
45	•		•		•		•		45	PWG_ALL_SUB_AMT	
46		%		%		%		%	46		
47		%		%		%		%	47		
48		%		%		%		%	48		

Schedule B – Calculation of subsidiary capital (see instructions)

49	•		•		•		•		49	PAVG_VL_SUB_AMT	
50	•		•		•		•		50	PLIAB_SUB_AMT	
51	•		•		•		•		51	PNET_SUB_AMT	
52	•		•		•		•		52	PSALLOC_SUB_AMT	

Schedule C – Calculation of business and investment capital (see instructions)

53	•		•		•		•		53	PASST_AVG_SUB_AMT	
54	•		•		•		•		54	PFMV_ADJ_SUB_AMT	
55	•		•		•		•		55	PNASST_ANN_SUB_AMT	
56									56	TOT_ASST_AMT	
57	•		•		•		•		57	PLIAB_FMV_SUB_AMT	
58									58	TOT_CAP_AMT	
59									59	SUBCAP_AMT	
60									60	BUS_INVCAP_AMT	
61	•		•		•		•		61	PASST_RES_SUB_AMT	
62									62	ADJ_BUS_INVCAP_AMT	



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

Schedule D – Calculation of entire net income (see instructions)

64 FTI before net operating loss deduction (include disallowed dividends paid deduction; see instructions)	FED_TXBL_INC_AMT		
Additions			
65 Dividends-received and other special deductions (used to calculate line 64) ..	DVND_RCVD_DED_AMT		
66 Dividend or interest income not included in line 64 (attach list; see instructions) ..	DVND_INT_INC_AMT		
67 Interest to stockholders: INT_STCKHLDRS2_AMT less the greater of 10% of the interest or \$1,000 (see instructions)	INT_STCKHLDRS_AMT		
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.) ..	ADJ_GAIN_LOSS_AMT		
69 Deductions attributable to subsidiary capital (attach list; see instructions)	DED_SUBCAP_AMT		
70 New York State franchise tax deducted on federal return (attach list; see instr.) ..	NYS_FRAN_DED_AMT		
71 Amount deducted on your federal return as a result of a safe harbor lease (see instr.) ..	SHL_DED_ADD_AMT		
72 Amount that would have been required to be included on your federal return except for a safe harbor lease (see instructions)	SHL_INCL_ADD_AMT		
73 Total amount of federal depreciation from Form CT-399 (see instructions)	ACRS_DED_AMT		
74 Other additions (from Form CT-225-A; see instructions)	OTH_ADD_AMT		
75			

Subtractions

76 Income from subsidiary capital (attach list; see instructions)	IDC_SUBCAP_AMT		
77 Fifty percent of dividends from nonsubsidiary corporations (attach list; see instructions) ..	HALF_DVND_AMT		
78 Gain on installment sales made before being subject to tax under § 1501 (attach list; see instr.)	GAIN_INSTL_AMT		
	SHL_INCL_SUBT_AMT		
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)	SHL_DED_SUBT_AMT		
82 Total amount of allowable New York depreciation under Article 33, § 1503(b), from Form CT-399 (see instructions)	NYS_DPRC_AMT		
	OTH_SUBT_AMT		
83 Other subtractions (from Form CT-225-A; see instructions)			

Schedule E – Calculation of alternative base (see instructions)

87 Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E, line 11; see instructions)	OFCR_SAL_AMT		
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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 – Calculation of entire net income (see instructions)

64					64	PFED_INC_SUB_AMT
Additions						
65					65	PDVD_DED_SUB_AMT
66					66	PDVD_INC_SUB_AMT
67					67	STKHLDRS_SUB_AMT
68					68	PADJ_GL_SUB_AMT
69					69	DED_SUBCP_SUB_AMT
70					70	NYS_FRAN_SUB_AMT
71					71	PSHL_DED_SUB_AMT
72					72	PSHL_ADD_SUB_AMT
73					73	PACRS_DED_SUB_AMT
74					74	POTH_ADD_SUB_AMT
75						
Subtractions						
76					76	IDC_SUBCP_SUB_AMT
77					77	HLF_DVND_SUB_AMT
78					78	GAIN_INST_SUB_AMT
80					80	SHL_INCL_SUB_AMT
81					81	SHL_DED_SUB_AMT
82					82	NYS_DPRC_SUB_AMT
83					83	OTH_SUBT_SUB_AMT

Schedule E – Calculation of alternative base (see instructions)

87					87	OFCR_SAL_SUB_AMT
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Legal name of corporation	EIN	
	Subsidiary	Subsidiary
	EIN	EIN
	Legal name of corporation	Legal name of corporation

Schedule F – Calculation of premiums subject to tax under § 1510 and under the limitations under § 1505 (see instructions)

93
94
95
96

97	Life insurance premiums.....	•	LIFE_1505_PREM_AMT		•		
98	Accident and health insurance premiums	•	ACCHLTH_1505_AMT		•		
99	Other insurance premiums.....	•	OTH_1505_PREM_AMT		•		
100							

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)	•	TOT_OTH_PREM_AMT		•		
102							

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 – Calculation of premiums subject to tax under § 1510 and under the limitations under § 1505 (see instructions)

93

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100

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

101

102

97

98

99

101

LFE_1505_SUB_AMT

ACCHLTH_SUB_AMT

OTH_1505_SUB_AMT

TOT_PRM_SUB_AMT