CT-33R

New York State Department of Taxation and Finance

Insurance Corporation's Claim for Refund of Surcharge Retaliatory Tax Credit

Article 33, Tax Law

- **Read instructions on back before completing this form**
- **Print or type**

Obtain employer identification and file number from last preaddressed Form mailed to you.	Employer identification number	File number	For office use only
	Name of corporation		
Mail claim to:	Number and street		
Central Office **Audit Bureau Corp. Tax** **Bldg. 9, Room 408** **W. A. Harriman Campus** **Albany, NY 12227**	City or town	State / Zip Code	

	Column A 1983	Column B 1984	Column C 1985	Column D 1986	Column E 1987
1. Tax surcharge — *(from Form CT-33M, Schedule Q, line 4)*	$	$	$	$	$
2. MTB Tax Surcharge retaliatory tax credits previously allowed *(see instructions)*	$	$	$	$	$
3. Balance — *(subtract line 2 from line 1; if less than zero, enter zero)*	$	$	$	$	$
4. 90% of retaliatory taxes paid this year attributable to the 1983 surcharge *(may not exceed line 3, column A)*	$				
5. 90% of retaliatory taxes paid this year attributable to the 1984 surcharge *(may not exceed line 3, column B)*		$			
6. 90% of retaliatory taxes paid this year attributable to the 1985 surcharge *(may not exceed line 3, column C)*			$		
7. 90% of retaliatory taxes paid this year attributable to the 1986 surcharge *(may not exceed line 3, column D)*				$	
8. 90% of retaliatory taxes paid this year attributable to the 1987 surcharge *(may not exceed line 3, column E)*					$
9. Total MTB Tax Surcharge retaliatory tax credits allowed to date *(see instructions)*	$	$	$	$	$

Certification by an Elected Officer of the Corporation

I hereby certify that this claim and any attachments are, to the best of my knowledge and belief, true, accurate and complete.

Signature of Officer	Title	Date

Instructions

General Information

This form must be used by insurance corporations organized or domiciled in New York State to claim a refund for retaliatory taxes paid to other states as a result of the imposition of the Metropolitan Transporation Business (MTB) tax surcharge. The surcharge credit available for a given year may not exceed the tax surcharge payable for that year as computed pursuant to Section 1505-a of the Tax Law. The credit is claimed in the year paid but is attributed to the year in which the retaliatory taxes were imposed or assessed.

Attach a separate sheet to the refund claim, identifying the recipients of the tax and the amount(s) paid to each recipient, broken down to reflect the year to which the taxes are attributable.

A credit cannot be claimed for taxes paid to other states on or after the "limitation date" for each surcharge taxable year. The term "limitation date" means the first day of the sixth calendar year beginning after the close of the calendar year in which an insurer's surcharge taxable year begins. For example, for a surcharge taxable year ending December 31, 1984, the limitation date for filing a claim for refund would be January 1, 1990. For a 12-month fiscal surcharge year ending November 30, 1985, the limitation date for filing a claim for refund would be January 1, 1990. For additional information see TSB-M-85(4)C.

Specific Instructions

Line 1. Enter MTB tax surcharge payable for the years for which a credit is being claimed as reported on Form CT-33M, Schedule Q, line 4.

Line 2. Enter retaliatory tax credits allowed in prior years that are attributable to the MTB tax surcharge. Include all credits claimed on Form CT-33M or previously filed Forms CT-33R.

Line 4. Enter 90% of retaliatory taxes paid this year that are attributable to the 1983 surcharge.

Line 5. Enter 90% of retaliatory taxes paid this year that are attributable to the 1984 surcharge. Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33M, Schedule S, for 1984.

Line 6. Enter 90% of retaliatory taxes paid this year that are attributable to the 1985 surcharge. Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33M, Schedule S, for 1985.

Line 7. Enter 90% of retaliatory taxes paid this year that are attributable to the 1986 surcharge. Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33M, Schedule S, for 1986.

Line 8. Enter 90% of retaliatory taxes paid this year that are attributable to the 1987 surcharge. Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33M, Schedule S, for 1987.

Line 9. Enter in the appropriate column, for the correct year, the total MTB tax surcharge retaliatory tax credits allowed to date. Include any credits previously allowed on Form CT-33M or previously filed Forms CT-33R, as well as amounts claimed in columns A through E on lines 4, 5, 6, 7 and 8.