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2009

CT-33-A

Amended return ☐

New York State Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return

Tax Law — Article 33

All filers must enter tax period:

beginning _____ ending _____

Employer identification number	File number	Business telephone number	If address/phone below is new, mark an *X* in the box	If you claim an overpayment, mark an *X* in the box
		( )	☐	☐

Legal name of corporation

Mailing name *(if different from legal name above)*

c/o

Number and street or PO box

City State ZIP code

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at *www.nystax.gov* and look for the change my address option. Otherwise, see *Business information* in the instructions.

Date received (for Tax Department use only)

Audit (for Tax Department use only)

Did any corporation in the combined group do business, employ capital, own or lease property, or maintain an office in the MCTD? *(mark an **X** in the appropriate box)* Yes ☐ No ☐ If *Yes*, you must file Form CT-33-M.

A. Pay amount shown on line 26. Make payable to: ***New York State Corporation Tax***
Attach your payment here. Detach all check stubs. *(See instructions for details.)*

Payment enclosed **A.** _____

Computation of tax and installment payments of estimated tax

1	Combined allocated entire net income (ENI) from line 86	× 0.071	1.		
2	Combined allocated business and investment capital from line 63	× 0.0016	2.		
3	Combined allocated alternative base from line 92	× 0.09	3.		
4	Minimum tax for parent corporation only		4.	250	00
5	Combined allocated subsidiary capital from line 52	× 0.0008	5.		
6	Combined franchise tax *(largest of line 1, 2, 3, or 4, **plus** line 5)*		6.		
7	Combined life insurance company premiums from line 96	× 0.007	7.		
8	Total combined tax before limitations on tax *(add lines 6 and 7)*		8.		
9	Combined life insurance company premiums from line 100	× 0.015	9.		
10	Combined tax before EZ and ZEA tax credits *(enter the amount from line 8 or line 9, whichever is larger)*		10.		
11a	EZ and ZEA tax credits claimed *(enter amount from line 115)*		11a.		
11b	Combined tax after EZ and ZEA tax credits *(subtract line 11a from line 10; see instructions)*		11b.		
12	Combined minimum tax for subsidiaries — number of subsidiaries *(see instructions)*	_____ × $250 =	12.		
13	Total combined tax after EZ and ZEA tax credits *(add lines 11b and 12)*		13.		
14	Combined life insurance company premiums from line 102	× 0.02	14.		
15	Combined tax from line 13 or 14, whichever is less		15.		
16	Tax credits *(enter amount from line 116; see instructions)*		16.		
17	Combined tax due *(subtract line 16 from line 15; if less than zero, enter **0**)*		17.		
	First installment of estimated tax for next period:				
18	If you filed a request for extension, enter amount from Form CT-5.3, line 5		18.		
19	If you did not file Form CT-5.3 and line 17 is over $1,000, enter 40% of line 17; otherwise enter ***0***		19.		
20	Total *(add line 17 and line 18 or 19)*		20.		
21	Total prepayments from line 114		21.		
22	Balance *(if line 21 is less than line 20, subtract line 21 from line 20)*		22.		
23	Estimated tax penalty *(see instructions; mark an **X** in the box if Form CT-222 is attached)* ☐		23.		
24	Interest on late payment *(see instructions)*		24.		
25	Late filing and late payment penalties *(see instructions)*		25.		
26	**Balance due** *(add lines 22 through 25 and enter here; enter the payment amount on line A above)*		26.		
27	**Overpayment** *(if line 20 is less than line 21, subtract line 20 from line 21)*		27.		
28	Amount of overpayment to be credited to next period		28.		
29	Balance of overpayment *(subtract line 28 from line 27)*		29.		
30	Amount of overpayment to be credited to Form CT-33-M		30.		
31	Refund of overpayment *(subtract line 30 from line 29)*		31.		
32a	Refund of tax credits *(see instructions)*		32a.		
32b	Tax credit to be credited as an overpayment to next year's return *(see instructions)*		32b.		
33	Combined issuer's allocation percentage from line 105		33.		%

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Schedule A — Computation of combined allocation percentage

*(If you do not claim an allocation, enter **100** on line 48; 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 Combined New York premium percentage *(divide column E line 40 by line 41)*
43 Combined 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 Combined New York payroll percentage *(divide column E line 44 by line 45)*
47 Total combined New York percentages *(add lines 43 and 46)*
48 Combined allocation percentage *(divide line 47 by ten; if line 42 or 46 is **0**, see instructions)*

Schedule B — Computation and allocation of combined 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 *(enter column E amount in the first box on line 5)*

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

53 Average value of total assets *(see instructions)*
54 Average fair market value adjustment *(show a negative amount with a minus (-) sign)*
55 Average value of nonadmitted assets from annual statement
56 Total combined assets *(add column E lines 53, 54, and 55)*
57 Average value of current liabilities
58 Total combined capital *(subtract column E line 57 from line 56)*
59 Combined subsidiary capital from column E line 51
60 Combined business and investment capital *(subtract line 59 from line 58)*
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 *(use same method to value assets as on line 56)*
62 Adjusted combined business and investment capital *(subtract column E line 61 from line 60)*
63 Combined allocated business and investment capital *(multiply line 62 by the combined allocation percentage on line 48; enter here and in the first box on line 2)*

Schedule D — Computation and allocation of combined ENI *(see instructions)*

64 FTI before operations or net operating loss *(include disallowed dividends paid deduction: ●* [ ] *)*

Additions

65 Dividends-received deduction *(used to compute line 64)*
66 Dividend or interest income not included in line 64 *(attach list)*
67 Interest to stockholders: [ ] minus 10% or $1,000, whichever is larger
68 Adjustment for gains or losses on disposition of property acquired before January 1, 1974
69 Deductions attributable to subsidiary capital *(attach list; see instructions)*
70 New York State franchise tax deducted on federal return *(attach list)*
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 *(see instructions)*
74 Other additions *(see instructions)* ● IRC section 199 deduction: [ ]
75 Total *(add column E lines 64 through 74)*

	A Parent	B Total subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate eliminations		E Combined total *(column C – column D)*
Schedule A — Computation of combined allocation percentage						
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 and allocation of combined subsidiary capital *(see instructions)*						
49.					**49.**	
50.					**50.**	
51.					**51.**	
52.					**52.**	
Schedule C — Computation and allocation of combined 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.**	
63.					**63.**	
Schedule D — Computation and allocation of combined ENI *(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.**	

Schedule D — Computation and allocation of combined ENI *(continued; see instructions)*

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)* .....

79 Combined New York operations loss or NOL *(attach statement showing computation; see instructions)* .....

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 New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 *(see instructions)* .....

83 Other subtractions *(attach explanation on separate sheet; see instructions)* .....

84 Total combined subtractions *(add column E lines 76 through 83)* .....

85 Combined ENI *(subtract line 84 from line 75)* .....

86 Combined allocated ENI *(multiply line 85 by combined allocation percentage on line 48; enter here and in the first box on line 1)* .....

Schedule E — Computation and allocation of combined alternative base

87 Officer salaries and other compensation *(see instructions)* .....

88 Combined alternative base *(add column E line 85 and line 87)* .....

89 Statutory deduction *(see instructions)* .....

90 Combined alternative base minus deduction *(subtract line 89 from line 88)* .....

91 Combined alternative base multiplied by 30% *(multiply line 90 by 0.3)* .....

92 Combined allocated alternative base *(multiply line 91 by combined allocation percentage on line 48; enter here and in the first box on line 3)*

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

Combined life insurance company premiums taxable under section 1510

93 Life insurance premiums .....

94 Accident and health insurance premiums .....

95 Other insurance premiums *(attach list)* .....

96 Total combined life insurance company premiums *(add column E lines 93 through 95; enter here and in the first box on line 7)* .....

Combined 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 combined life insurance company premiums subject to the floor limitation on tax under section 1505(b) *(add column E lines 97 through 99; enter here and in the first box on line 9)* .....

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 combined life insurance company premiums subject to the limitation on tax under section 1505(a)(2) *(add lines 100 and 101, column E; enter here and in the first box on line 14)* .....

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

103 New York gross direct premiums .....

104 Total gross direct premiums .....

105 Combined issuer's allocation percentage *(divide column E line 103 by line 104; enter here and on line 33)* .....

	A Parent	B Total subsidiaries	C Subtotal *(column A + column B)*	D Intercorporate eliminations	E Combined total *(column C – column D)*
Schedule D — Computation and allocation of combined ENI *(continued; see instructions)*					
Subtractions					
76.					76.
77.					77.
78.					78.
79.					79.
80.					80.
81.					81.
82.					82.
83.					83.
84.					84.
85.					85.
86.					86.
Schedule E — Computation and allocation of combined alternative base					
87.					87.
88.					88.
89.					89.
90.					90.
91.					91.
92.					92.
Schedule F — Computation of combined premiums					
Combined life insurance company premiums taxable under section 1510					
93.					93.
94.					94.
95.					95.
96.					96.
Combined 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 combined issuer's allocation percentage					
103.					103.
104.					104.
105.					105. %

Computation of prepayments *(see instructions)*

			Date paid	Amount
106	Mandatory first installment of combined group	106.		
107	Second combined group installment from Form CT-400	107.		
108	Third combined group installment from Form CT-400	108.		
109	Fourth combined group installment from Form CT-400	109.		
110	Payment with extension request from Form CT-5.3, line 8	110.		
111	Overpayment credited from prior year's combined return	111.		
112	Overpayment credited from Form CT-33-M Period	112.		
113	Total prepayments from subsidiaries not previously included in combined return	113.		
114	Total prepayments *(add lines 106 through 113; enter here and on line 21)*	114.		

Summary of tax credits claimed against current year's franchise tax:

EZ and ZEA tax credits *(attach appropriate form for each credit claimed)*

Form CT-601... ● Form CT-601.1 ... ● Form CT-602..... ●

115 Total EZ and ZEA tax credits claimed above; amount **cannot** reduce the tax to less than the minimum tax *(enter here and on line 11a)* ..... ● **115.**

Tax credits *(attach appropriate form or statement for each credit claimed)*

Fire insurance premiums tax credit ..... ●
Form CT-33-R ●
Form CT-33.1 ●
Form CT-41... ●
Form CT-43... ●
Form CT-44... ●
Form CT-249 ●

Form CT-250 ... ●
Form CT-259 ... ●
Form CT-604 ... ●
Form CT-606 ... ●
Form CT-611 ... ●
Form CT-611.1... ●

Form CT-612.... ●
Form CT-613.... ●
Form CT-631.... ●
Form DTF-624 ... ●
Form DTF-630 ... ●
Other credits.... ●

116 Total tax credits claimed above; do **not** include EZ and ZEA tax credits claimed on line 115 *(enter here and on line 16)* ..... ● **116.**

117 Total tax credits claimed above that are refund eligible *(see instructions)* ..... ● **117.**

118 If any member in the combined group is a captive REIT or captive RIC mark an ***X*** in the box *(see instructions for definitions)*..... ●

Primary corporation name *(if a member of an affiliated group)*	EIN
Parent corporation name *(if more than 50% owned by another corporation)*	EIN

Amended return information

If filing an amended return, mark an ***X*** in the box for any items that apply. Attach a complete copy of your federal return.

Final federal determination ..... ● If marked, enter date of determination: ● – –

NOL or operations loss carryback..... ● Capital loss carryback ..... ●

Federal return filed: Form 1139 ● Amended consolidated Form 1120-L ● Amended consolidated Form 1120-PC ●

Net operating loss (NOL) or operations loss information

New York State NOL or operations loss carryover total available for use this tax year from all prior tax years ... ●
Federal NOL or operations loss carryover total available for use this tax year from all prior tax years..... ●
New York State NOL or operations loss carryforward total for future tax years..... ●
Federal NOL or operations loss carryforward total for future tax years..... ●

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
	Designee's e-mail 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	Signature of authorized person	Official title
	E-mail address of authorized person	Date

Paid preparer use only	Firm's name *(or yours if self-employed)*	ID number
	Signature of individual preparing this return	Address / City / State / ZIP code
	E-mail address of individual preparing this return	Date

See instructions for where to file.

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