



CT-33-A

Department of Taxation and Finance

Life Insurance Corporation Combined Franchise Tax Return

Tax Law – Article 33

All filers must enter tax period:

beginning [] ending []

Amended return

Final return

| | | | | |
|---|------------------------------|-----------------------------------|--|---------------------|
| Employer identification number (EIN) | File number | Business telephone number () | If you claim an overpayment, mark an X in the box. <input type="checkbox"/> | |
| Legal name of corporation | | Trade name/DBA | | |
| Mailing address | | State or country of incorporation | | |
| Care of (c/o) | | | | |
| Number and street or PO box | | Date of incorporation | Foreign corporations: date began business in NYS | |
| City | U.S. state/Canadian province | ZIP/Postal code | Country (if not United States) | For office use only |
| If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business information in Form CT-1. | | | | |
| 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 one box) Yes <input type="checkbox"/> No <input type="checkbox"/> 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 |
| | <input type="checkbox"/> |

B. Did you include a disregarded entity in this return? (mark an **X** in one box) Yes No

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

Legal name of disregarded entity []

EIN []

C. Are any corporations in the combined group a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an **X** in one box) Yes No

D. If the combined group consists **only** of unauthorized insurance corporations, mark an **X** in the box

Amended return information

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

Final federal determination If marked, enter date of determination: • - -

NOL carryback Capital loss carryback

Federal return filed: Form 1139 • Amended consolidated Form 1120-L • Amended consolidated 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 | • | |
| Federal NOL carryover total available for use this tax year from all prior tax years | • | |
| New York State NOL carryforward total for future tax years | • | |
| Federal NOL carryforward total for future tax years | • | |

430001200094



Computation of 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 (see instr.) | • | | × | 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 (see instr.) | • | | × | 0.015 | • | 9 | | |
| 10 | Combined tax before EZ and ZEA tax credits (see instructions) | | | | | | 10 | | |
| 11a | EZ and ZEA tax credits claimed (enter amount from line 115; see instructions) | | | | | | 11a | | |
| 11b | Combined tax after EZ and ZEA tax credits (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 (see instr.) | • | | × | 0.02 | • | 14 | | |
| 15 | Combined tax (see instructions) | | | | | | 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 | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | Total prepayments from line 114 | • | | | | | 21 | | |
| 22a | Balance (see instructions) | • | | | | | 22a | | |
| 22b | Additional amount (see instructions) | • | | | | | 22b | | |
| 22c | Total before penalties and interest (see instructions) | • | | | | | 22c | | |
| 23 | Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) | • | <input type="checkbox"/> | | | | 23 | | |
| 24 | Interest on late payment (see instructions) | • | | | | | 24 | | |
| 25 | Late filing and late payment penalties (see instructions) | • | | | | | 25 | | |
| 26 | Balance due (add lines 22c through 25 and enter here; enter the payment amount on line A above) | | | | | | 26 | | |
| 27a | Overpayment (if line 17 is less than line 21, subtract line 17 from line 21) | • | | | | | 27a | | |
| 27b | Amount of overpayment previously credited to 2021 MFI (see instructions) | • | | | | | 27b | | |
| 27c | Balance of overpayment available (see instructions) | • | | | | | 27c | | |
| 28 | Amount of overpayment to be credited to next period | | | | | | 28 | | |
| 29 | Balance of overpayment (subtract line 28 from line 27c) | • | | | | | 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 allocation percentage (from line 48) | • | | | | | 33 | | % |



This page was intentionally left blank.

430003200094



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 (see instructions)
- 35 New York ocean marine premiums (see instructions)
- 36 New York premiums for annuity contracts and for insurance for the elderly (see instructions).....
- 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 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 (see instructions)
- 45 Total everywhere wages, salaries, personal service compensation, and commissions (see instructions)
- 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 for each line in this schedule)

- 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 (see instructions).....
- 56 Total combined assets (add column E, lines 53, 54, and 55)
- 57 Average value of current liabilities (see instructions).....
- 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; see instructions)
- 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 NOL deduction (see instructions; include disallowed dividends paid deduction:)

Additions

- 65 Dividends-received and other special deductions (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 (see instructions)
- 69 Deductions attributable to subsidiary capital (attach list; see instructions)
- 70 New York State franchise tax deducted on federal return (attach list; see instructions)
- 71 Amount deducted on your federal return as a result of a safe harbor lease (see instructions).....
- 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 (from Form CT-225-A; see instructions)
- 75 Total (add column E, lines 64 through 74)

430004200094



| A Parent | | B Total subsidiaries | | C Subtotal <i>(column A + column B)</i> | | D Intercorporate eliminations | | E Combined total <i>(column C - column D)</i> | |
|--|--|-------------------------|--|---|--|-------------------------------------|--|---|---|
| Schedule A – Computation of combined allocation percentage <i>(see instructions)</i> | | | | | | | | | |
| 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 <i>(see instructions)</i> | | | | | | | | | |
| 49 | | | | | | | | 49 | |
| 50 | | | | | | | | 50 | |
| 51 | | | | | | | | 51 | |
| 52 | | | | | | | | 52 | |
| Schedule C – Computation and allocation of combined business and investment capital <i>(see instructions)</i> | | | | | | | | | |
| 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 <i>(see instructions)</i> | | | | | | | | | |
| 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 Income 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 instructions)*
- 79 Combined New York NOL deduction *(attach statement showing computation; see instructions)*
- 80 Amount included on your federal return as a result of a safe harbor lease *(see instructions)*
- 81 Amount that could have been deducted on your federal return except for a safe harbor lease *(see instructions)*
- 82 Total amount of New York depreciation allowed under Article 33, section 1503(b) from Form CT-399 *(see instructions)*
- 83 Other subtractions *(from Form CT-225-A; 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 Article 33 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 Article 33 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)*

| | |
|-----|--|
| 103 | |
| 104 | |
| 105 | |



| A Parent | B Total subsidiaries | C Subtotal <i>(column A + column B)</i> | D Intercorporate eliminations | E Combined total <i>(column C - column D)</i> |
|-------------|-------------------------|---|-------------------------------------|---|
|-------------|-------------------------|---|-------------------------------------|---|

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 *(see instructions)*

Combined life insurance company premiums taxable under Article 33 section 1510

| | | | | | | | | | |
|----|--|--|--|--|--|--|--|--|----|
| 93 | | | | | | | | | 93 |
| 94 | | | | | | | | | 94 |
| 95 | | | | | | | | | 95 |
| 96 | | | | | | | | | 96 |

Combined 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 |

| | | | | | | | | | |
|-----|--|--|--|--|--|--|--|--|--|
| 103 | | | | | | | | | |
| 104 | | | | | | | | | |
| 105 | | | | | | | | | |

Composition of prepayments *(see instructions)*

| | | Date paid | Amount |
|-----|--|-----------|--------|
| 106 | Mandatory first installment of combined group from Form CT-300 <i>(see instructions)</i> | 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 <i>(see instructions)</i> | 111 | |
| 112 | Overpayment credited from Form CT-33-M <input type="text" value="Period"/> | 112 | |
| 113 | Total prepayments from subsidiaries not previously included in combined return | 113 | |
| 114 | Total prepayments <i>(add lines 106 through 113; enter here and on line 21)</i> | 114 | |

430007200094



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

Has any member of the combined group that is claiming tax credits (or has an entity of which such member is an owner) been convicted of an offense defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) Yes No

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

Form CT-601 .. 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; see instructions) **115**

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

| | | | |
|---|----------------------|------------------|----------------------|
| Fire insurance premiums tax credit..... | <input type="text"/> | Form CT-611.1 | <input type="text"/> |
| Form CT-33-R | <input type="text"/> | Form CT-611.2 | <input type="text"/> |
| Form CT-33.1 | <input type="text"/> | Form CT-612 .. | <input type="text"/> |
| Form CT-33.2 | <input type="text"/> | Form CT-613 .. | <input type="text"/> |
| Form CT-41 .. | <input type="text"/> | Form CT-631 .. | <input type="text"/> |
| Form CT-43 .. | <input type="text"/> | Form CT-633 .. | <input type="text"/> |
| Form CT-44 .. | <input type="text"/> | Form CT-634 .. | <input type="text"/> |
| Form CT-238 | <input type="text"/> | Form CT-643 .. | <input type="text"/> |
| Form CT-249 | <input type="text"/> | Form CT-651 .. | <input type="text"/> |
| Form CT-250 | <input type="text"/> | Form CT-652 .. | <input type="text"/> |
| Form CT-501 | <input type="text"/> | Form DTF-624 | <input type="text"/> |
| Form CT-604 | <input type="text"/> | Form DTF-630 | <input type="text"/> |
| Form CT-606 | <input type="text"/> | Other credits... | <input type="text"/> |
| Form CT-607 | <input type="text"/> | | |
| Form CT-611.. | <input type="text"/> | | |

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

| | | | |
|---|--|-------------------------|-----------------------------|
| Third – party designee (see instructions) | Yes <input type="checkbox"/> No <input type="checkbox"/> | 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 State ZIP code |
| | Email address of individual preparing this return | Preparer's NYTPRIN or | Excl. code Date |

See instructions for where to file.

430008200094

