



**Insurance Corporation's Claim for Refund
Of Surcharge Retaliatory Tax Credit**
Tax Law — Article 33

• Read instructions on back before completing this form • Print or type

Your employer identification and file number appear on the last preaddressed form mailed to you.	Employer identification number	File number	<i>For office use only</i>				
	Name of corporation						
Mail this claim to: New York State Tax Department COAB, Corp. Tax Bldg. 9, Room 408 W. A. Harriman Campus Albany, NY 12227	Number and street						
	City or town	State ZIP code					
		Column A 1985	Column B 1986	Column C 1987	Column D 1988	Column E 1989	

1 Tax surcharge — (from Form CT-33-M, line 12)	1					
2 MTB Tax Surcharge retaliatory tax credits previously allowed (see instructions)	2					
3 Balance — (subtract line 2 from line 1; if less than zero, enter "0")	3					
4 90% of retaliatory taxes paid this year attributable to the 1985 surcharge (may not exceed line 3, column A)	4					
5 90% of retaliatory taxes paid this year attributable to the 1986 surcharge (may not exceed line 3, column B)	5					
6 90% of retaliatory taxes paid this year attributable to the 1987 surcharge (may not exceed line 3, column C)	6					
7 90% of retaliatory taxes paid this year attributable to the 1988 surcharge (may not exceed line 3, column D)	7					
8 90% of retaliatory taxes paid this year attributable to the 1989 surcharge (may not exceed line 3, column E)	8					
9 Total MTB Tax Surcharge retaliatory tax credits allowed to date (see instructions)	9					

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

Date	Signature of elected officer or authorized person	Official title
Date	Signature of individual or name of firm preparing this return	Preparer's address

General Information

Insurance corporations organized or domiciled in New York State must use this form to claim a refund for retaliatory taxes paid to other states as a result of the imposition of the metropolitan transportation 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 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 tax 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 tax year begins. For example, for a surcharge tax year ending December 31, 1985, the limitation date for filing a claim for refund would be January 1, 1991. For a 12-month fiscal surcharge year ending November 30, 1986, the limitation date for filing a claim for refund would be January 1, 1991. For additional information see TSB-M-85(4)C.

Instructions

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|---|---|
| Line 1. Enter MTB tax surcharge payable for the years for which a credit is being claimed as reported on Form CT-33-M, line 12. | Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33-M, Schedule S, for 1987. |
| 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-33-M or previously filed Forms CT-33-R. | Line 7. Enter 90% of retaliatory taxes paid this year that are attributable to the 1988 surcharge. Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33-M for 1988. |
| Line 4. 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-33-M, Schedule S, for 1985. | Line 8. Enter 90% of retaliatory taxes paid this year that are attributable to the 1989 surcharge. Do not include amounts attributable to retaliatory taxes that were claimed on Form CT-33-M for 1989. |
| Line 5. 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-33-M, Schedule S, for 1986. | 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-33-M or previously filed Forms CT-33-R, as well as amounts claimed in Columns A through E on lines 4, 5, 6, 7 and 8. |
| Line 6. Enter 90% of retaliatory taxes paid this year that are attributable to the 1987 surcharge. | |