



CT-33-A/B

New York State Department of Taxation and Finance

Subsidiary Detail Spreadsheet
Attachment to Form CT-33-A
Insurance Corporation
Combined Franchise Tax Return

Form with two fields: Combined parent corporation name and Parent employer identification number.

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.

Attach to Form CT-33-A, Insurance Corporation Combined Franchise Tax Return. (See instructions on next page.)

Table with 3 columns: Subsidiary (EIN, Name), Subsidiary (EIN, Name).

Schedule A — Computation of allocation percentage (see instructions)

Table for Schedule A with 5 columns: Description, and three percentage columns.

Schedule B — Computation of subsidiary capital (see instructions)

Table for Schedule B with 5 columns: Description, and three percentage columns.

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

Table for Schedule C with 5 columns: Description, and three percentage columns.

**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 computations. 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.

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*).

Attach all CT-33-A/B forms to Form CT-33-A.

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*.

**Instructions**

Line numbers and text for Form CT-33-A/B correspond to the line numbers of Form CT-33-A, *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

If you wish, you may substitute a computer printout that replicates all the information requested on Form CT-33-A/B. You may reduce the printout to fit on 8½-by-11-inch paper. This exception applies to Form CT-33-A/B only. It does not apply to Form CT-33-A or other corporation tax forms.

	Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
	EIN	EIN	EIN	EIN	
	Name	Name	Name	Name	

**Schedule A — Computation of allocation percentage**

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.	
49.	%	%	%	%	49.	
50.	%	%	%	%	50.	

**Schedule B — Computation of subsidiary capital**

51.					51.	
52.					52.	
53.					53.	
54.					54.	

**Schedule C — Computation of business and investment capital**

55.					55.	
56.					56.	
57.					57.	
58.					58.	
59.					59.	
60.					60.	
61.					61.	
62.					62.	
63.					63.	
64.					64.	

Name	Employer identification number	
	Subsidiary	Subsidiary
	EIN	EIN
	Name	Name

**Schedule D — Computation of entire net income**

66 Federal taxable income before net operating loss or operations loss (see instructions) ....	•			
<b>Additions</b>				
67 Dividends-received deduction (used to compute line 66) .....	•			
68 Dividend or interest income not included in line 66 (attach list) .....	•			
69 Interest to stockholders: <input style="width: 50px;" type="text"/> less 10% or \$1,000, whichever is larger ..	•			
70 Adjustment for gains or losses on disposition of property acquired before January 1, 1974 (from Form CT-33-A/ATT, Schedule D, line 10) .....	•			
71 Deductions attributable to subsidiary capital (attach list) .....	•			
72 New York State franchise tax deducted on federal return (attach list) .....	•			
73 Amount deducted on your federal return as a result of a safe harbor lease .....	•			
74 Amount which would have been required to be included on your federal return except for a safe harbor lease .....	•			
75 ACRS or MACRS deductions used in the computation of federal taxable income (see instructions) .....	•			
<b>Property and casualty insurance adjustments:</b>				
76 Amount deducted from federal gross income on Form 1120-PC, under IRC section 847(1) .....	•			
77 Unearned premiums at the end of the preceding tax year excluded from premiums earned as a result of the reduction in the deduction for unearned premiums (see instructions) .....	•			
78 Amount of difference between unpaid losses and discounted unpaid losses at the end of the preceding tax year (attach separate sheet; see instructions) .....	•			
79 Other additions (attach explanation on separate sheet) .....	•			
80 Total (add lines 66 through 79 in Total column) .....	•			
<b>Subtractions</b>				
81 Interest, dividends, and capital gains from subsidiary capital (attach list) .....	•			
82 Fifty percent of dividends, from nonsubsidiary corporations (attach list) .....	•			
83 Gain on installment sales made before January 1, 1974 (attach list) .....	•			
85 Amount included on your federal return as a result of a safe harbor lease .....	•			
86 Amount which could have been deducted on your federal return except for a safe harbor lease .....	•			
87 Depreciation allowed by section 1503(b)(10) (see instructions) .....	•			
<b>Property and casualty insurance adjustments:</b>				
88 Amount included in federal gross income on Form 1120-PC, under IRC sections 847(5) and 847(6) .....	•			
89 Unearned premiums at the end of the tax year included in premiums earned as a result of the reduction in the deduction for unearned premiums (see instructions) .....	•			
90 Amount of the difference between unpaid losses and discounted unpaid losses at the end of the tax year (attach separate sheet; see instructions) .....	•			
91 Reduction in deduction for losses incurred (see instructions) .....	•			
92 Other subtractions (attach explanation on separate sheet) .....	•			

**Schedule E — Computation of alternative base**

96 Officer salaries and other compensation (from Form CT-33-A/ATT, Schedule E, line 11) .....				
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Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Name	Name	Name	Name	

**Schedule D — Computation of entire net income**

66.					66.
<b>Additions</b>					
67.					67.
68.					68.
69.					69.
70.					70.
71.					71.
72.					72.
73.					73.
74.					74.
75.					75.

**Property and casualty insurance adjustments:**

76.					76.
77.					77.
78.					78.
79.					79.
80.					80.

**Subtractions**

81.					81.
82.					82.
83.					83.
85.					85.
86.					86.
87.					87.

**Property and casualty insurance adjustments:**

88.					88.
89.					89.
90.					90.
91.					91.
92.					92.

**Schedule E — Computation of alternative base**

96.					96.
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Name	Employer identification number	
	Subsidiary	Subsidiary
	EIN	EIN
	Name	Name

**Schedule F — Computation of premiums**

**Life insurance company premiums taxable under section 1510**

102 Life insurance premiums .....	•		•	
103 Accident and health insurance premiums .....	•		•	
104 Other insurance premiums ( <i>attach list</i> ) .....	•		•	
105 Total life insurance company premiums ( <i>add lines 102 through 104</i> ) .....	•		•	

**Nonlife insurance company premiums taxable under section 1510**

106 Accident and health insurance premiums .....	•		•	
107 Other insurance premiums .....	•		•	

**Life insurance company premiums included in the tax limitation computation under section 1505**

108 Life insurance premiums .....	•		•	
109 Accident and health insurance premiums .....	•		•	
110 Other insurance premiums .....	•		•	

**Nonlife insurance company premiums included in the tax limitation computation under section 1505**

111 Accident and health insurance premiums .....	•		•	
112 Other insurance premiums .....	•		•	

**Insurance corporations who receive 95% of their premiums from:**

113 Annuity contracts .....	•		•	
114 Ocean marine insurance .....	•		•	
115 Group insurance on the elderly (Insurance Law, section 4236) .....	•		•	
116 Total life insurance company premiums subject to section 1505 ( <i>add lines 108 through 110 and lines 113 through 115</i> ) .....				
117 Total nonlife insurance company premiums subject to section 1505 ( <i>add lines 111 through 115</i> ) .....				

**Schedule G — Computation of issuer's allocation percentage**

118 New York gross direct premiums .....	•		•	
119 Total gross direct premiums .....	•		•	

Subsidiary	Subsidiary	Subsidiary	Subsidiary	Total
EIN	EIN	EIN	EIN	
Name	Name	Name	Name	

**Schedule F — Computation of premiums**

**Life insurance company premiums taxable under section 1510**

102.				102.
103.				103.
104.				104.
105.				105.

**Nonlife insurance company premiums taxable under section 1510**

106.				106.
107.				107.

**Life insurance company premiums included in the tax limitation computation under section 1505**

108.				108.
109.				109.
110.				110.

**Nonlife insurance company premiums included in the tax limitation computation under section 1505**

111.				111.
112.				112.

**Insurance corporations who receive 95% of their premiums from:**

113.				113.
114.				114.
115.				115.
116.				116.
117.				117.

**Schedule G — Computation of issuer's allocation percentage**

118.				118.
119.				119.