

Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809

1991

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

For calendar year 1991, or fiscal year beginning, 1991, and ending, 19

Please type or print.	Name	A Employer identification number
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	B Date incorporated
	City or town, state, and ZIP code	C Check if a member of an affiliated group of life insurance companies <input type="checkbox"/>
		D Gross assets
	E <input type="checkbox"/> Mutual <input type="checkbox"/> Stock	

Part I Earnings Rate (See instructions.)		Beginning of tax year	End of tax year	
1	Surplus and capital			
2	Nonadmitted financial assets			
3	Aggregate amount of reserves for section 807(c)			
4a	Deficiency reserves (to the extent included on line 3)			
b	Reserves relating to deferred and uncollected premiums			
c	Other adjustments or reductions			
d	Total. Add lines 4a through 4c			
5	Adjusted statutory reserves. Line 3 less line 4d			
6	Tax reserves (sections 809(b)(4)(B)(ii) and 809(g)(6))			
7	Subtract line 6 from line 5			
8	Mandatory securities valuation reserve (section 809(b)(5)(A))			
9	Deficiency reserves (section 809(b)(5)(B))			
10	Voluntary reserves not included in lines 8 or 9			
11	50% of the amount of any provision for policyholder dividends payable in the following tax year			
12	Section 842(c)(3) adjustment			
13	Add lines 7 through 12			
14	Add lines 1, 2, and 13			
15a	Equity allocable to life insurance business in noncontiguous Western Hemisphere countries			
b	Equity allocable to a contiguous country branch for which an election was made			
c	Reduction for successor of fraternal benefit society			
d	Total. Add lines 15a through 15c			
16	Equity base. Subtract line 15d from line 14			
17	Average equity base. Average of line 16 at beginning and end of tax year (see instructions)			
18a	Gain or (loss) from operations before policyholder dividends and Federal income taxes			
b	Policyholder dividends. Attach schedule			
c	Reduction for contiguous country branch (section 814)			
d	Net gain or (loss) from operations. Add lines 18b and c and subtract the total from line 18a			
		(a) Beginning of tax year	(b) End of tax year	(c) Difference
19	Total statutory reserves			
20	Tax reserves			
21	Net difference. Subtract line 20, column (c), from line 19, column (c)			21
22	Capital gains and (losses)			22
23	Other adjustments. See instructions			23
24	Statement gain or (loss) from operations. Add lines 18d, 21, 22, and 23			24

SCHEDULE A.—Reserves (See instructions.)

Category A Individual Life Insurance Policies	(a) Opening Statutory	(b) Opening Tax	(c) Closing Statutory	(d) Closing Tax
1 Term life				
2 Permanent life (other than flexible premium) issued:				
a During current year				
b During immediately preceding year				
c During 2nd through 9th preceding years.				
d Prior to 9th preceding year.				
3 Flexible premium life issued:				
a During current year				
b During immediately preceding year				
c During 2nd through 9th preceding years.				
d Prior to 9th preceding year				
4 Paid-up and other nonpremium paying life				
5 Supplemental benefits				
Category B Group Life Insurance Policies				
1 Death benefit or unearned premium.				
2 Extended death benefits, disability waiver of premium benefits, and other similar benefits.				
3 Premium stabilization				
4 Insurance continuance accounts for retired lives				
5 Group permanent and paid-up life insurance contracts				
Category C Individual Annuity Contracts				
1 Unmatured fixed premium				
2 Unmatured flexible and single premium deferred				
3 Unmatured issued pursuant to structured settlements				
4 Immediate or matured fixed, flexible, or single premium.				
Category D Group Annuity Contracts				
1 Guaranteed investment				
2 Guaranteed annuity				
3 Other, including immediate participation guaranteed, deposit administration, and deferred annuity.				
Category E Individual Accident and Health Insurance				
1 Health care:				
a Noncancelable and guaranteed renewable				
b Other				
2 Long-term disability:				
a Noncancelable and guaranteed renewable				
b Other				
3 Short-term disability:				
a Noncancelable and guaranteed renewable				
b Other				

SCHEDULE A.—Reserves (Continued)

Category F Group Accident and Health Insurance	(a) Opening Statutory	(b) Opening Tax	(c) Closing Statutory	(d) Closing Tax
1 Health care				
2 Long-term disability				
3 Short-term disability				
Category G Credit Insurance				
1 Single pay credit life				
2 Outstanding balance credit life				
3 Single pay credit accident and health				
4 Outstanding balance credit accident and health				
Category H Supplementary Contracts				
1 Involving life, accident, or health contingencies				
2 Other				
Category I Miscellaneous				
All other reserves				
TOTAL—Enter here and on Part I, line 5				
TOTAL—Enter here and on Part I, line 6				