

Schedule A Taxable Income (See page 6 of instructions.)

Income	1	Premiums earned (Schedule E, line 7)	1			
	2	Dividends (Schedule C, line 14)	2			
			(a) Interest received	(b) Amortization of premium		
	3a	Gross interest				
	b	Interest exempt under section 103				
	c	Subtract line 3b from line 3a				
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d			
	4	Gross rents	4			
	5	Gross royalties	5			
	6	Capital gain net income (attach Schedule D (Form 1120))	6			
	7	Net gain or (loss) (Form 4797, line 20, Part II (attach Form 4797))	7			
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8			
	9	Income on account of special income and deduction accounts	9			
	10	Income from protection against loss account (Schedule J, line 2e)	10			
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11				
12	Income from a special loss discount account (attach Form 8816)	12				
13	Other income (attach schedule)	13				
14	Gross income. Add lines 1 through 13	14				
Deductions (See instructions for limitations on deductions)	15	Compensation of officers (attach schedule) (See page 7 of instructions)	15			
	16	Salaries and wages (less employment credits)	16			
	17	Agency balances and bills receivable that became worthless during the tax year	17			
	18	Rents	18			
	19	Taxes and licenses	19			
	20a	Interest	20c			
		b Less tax-exempt interest exp.				
		c Bal.				
	21	Charitable contributions (see page 8 of instructions for 10% limitation)	21			
	22	Depreciation (attach Form 4562)	22			
	23	Depletion	23			
	24	Pension, profit-sharing, etc., plans	24			
	25	Employee benefit programs	25			
	26	Losses incurred (Schedule F, line 13)	26			
	27	Additional deduction (attach Form 8816)	27			
	28	Other capital losses (Schedule G, line 12, column (g))	28			
	29	Dividends to policyholders	29			
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30			
	31	Other deductions (See page 9 of instructions) (attach schedule)	31			
	32	Total deductions. Add lines 15 through 31	32			
	33	Subtotal. Subtract line 32 from line 14	33			
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a			
	b	Deduction on account of special income and deduction accounts	34b			
c	Total. Add lines 34a and 34b	34c				
35	Subtotal. Subtract line 34c from line 33	35				
36a	Dividends-received deduction (Schedule C, line 26)	36a				
b	Net operating loss deduction	36b				
c	Total. Add lines 36a and 36b	36c				
37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37				

Schedule B Part I—Taxable Investment Income of Electing Small Companies (See page 10 of instructions.)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest				
	b Interest exempt under section 103				
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)				
	2 Dividends (Schedule C, line 14)			1d	
	3 Gross rents			2	
	4 Gross royalties			3	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			4	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			5	
	7 Gain from line 13, Schedule D (Form 1120)			6	
	8 Gross investment income. Add lines 1d through 7			7	
Deductions	9 Real estate taxes			8	
	10 Other real estate expenses			9	
	11 Depreciation (attach Form 4562)			10	
	12 Depletion			11	
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			12	
	14 Interest			13	
	15 Other capital losses (Schedule G, line 12, column (g))			14	
	16 Total. Add lines 9 through 15.			15	
	17 Investment expenses (attach schedule).			16	
	18 Total deductions. Add lines 16 and 17.			17	
	19 Subtract line 18 from line 8			18	
20 Dividends-received deduction (Schedule C, line 26)			19		
21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			20		

Part II—Invested Assets Book Values
(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
22	Real estate.	22			
23	Mortgage loans	23			
24	Collateral loans	24			
25	Policy loans, including premium notes	25			
26	Bonds of domestic corporations	26			
27	Stock of domestic corporations	27			
28	Government obligations, etc.	28			
29	Bank deposits bearing interest	29			
30	Other interest-bearing assets (attach schedule)	30			
31	Total. Add lines 22 through 30.	31			
32	Add columns (a) and (b), line 31			32	
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	
34	Multiply line 33 by .0025			34	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16.	35			
36	Multiply line 33 by .0375	36			
37	Subtract line 36 from line 35. Do not enter less than zero	37			
38	Multiply line 37 by .25			38	
39	Limitation on deduction for investment expenses. Add lines 34 and 38.			39	

Schedule C Dividends and Special Deductions (See page 10 of instructions.)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more- owned public utilities	5	
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends on stock of wholly owned foreign subsidiaries and FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 6, 7, and 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78).	12	
13	Other dividends (attach schedule)	13	
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see page 11 of instructions)	17	
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See page 11 of instructions for limitation.)	23	
24	Enter the amount from line 9	24	
25	Total. Add line 23, column (a), and line 24, column (a). Enter here and on Schedule F, line 10	25	
26	Total deductions. Add line 23, column (b), and line 24, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	26	

Schedule E Premiums Earned (See page 11 of instructions.)

1	Net premiums written			1		
2	Unearned premiums on outstanding business at the end of the preceding tax year:					
	a Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations	2a				
	b Enter 90% of unearned premiums attributable to insuring certain securities	2b				
	c Discounted unearned premiums attributable to title insurance	2c				
	d Enter 80% of all other unearned premiums	2d				
	e Total. Add lines 2a through 2d			2e		
3	Total. Add lines 1 and 2e			3		
4	Unearned premiums on outstanding business at the end of the current tax year:					
	a Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations	4a				
	b Enter 90% of unearned premiums attributable to insuring certain securities	4b				
	c Discounted unearned premiums attributable to title insurance	4c				
	d Enter 80% of all other unearned premiums	4d				
	e Total. Add lines 4a through 4d			4e		
5	Subtract line 4e from line 3			5		
6	Transitional adjustments under section 832(b)(7)(D). (See page 12 of instructions.)			6		
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1.			7		

Schedule F Losses Incurred (See page 12 of instructions.)

1	Losses paid during the tax year (attach schedule).			1		
2	Balance outstanding at the end of the current tax year for:					
	a Unpaid losses on life insurance contracts	2a				
	b Discounted unpaid losses	2b				
	c Total. Add lines 2a and 2b			2c		
3	Add lines 1 and 2c			3		
4	Balance outstanding at the end of the preceding tax year for:					
	a Unpaid losses on life insurance contracts	4a				
	b Discounted unpaid losses	4b				
	c Total. Add lines 4a and 4b			4c		
5	Subtract line 4c from line 3			5		
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year			6		
7	Estimated salvage and reinsurance recoverable at the end of the current tax year			7		
8	Losses incurred (line 5 plus line 6 less line 7)			8		
9	Tax-exempt interest subject to section 832(b)(5)(B)	9				
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 25)	10				
11	Total. Add lines 9 and 10	11				
12	Reduction of deduction under section 832(b)(5)(B). Multiply line 11 by .15			12		
13	Losses incurred deductible under section 832(c)(4). Subtract line 12 from line 8. Enter here and on Schedule A, line 26			13		

Schedule G Other Capital Losses (See page 12 of instructions.)
 (Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders						1		
2	Losses paid						2		
3	Expenses paid						3		
4	Total. Add lines 1, 2, and 3						4		
Note: Adjust lines 5 through 8 to cash method if necessary.									
5	Interest received,						5		
6	Dividends received (Schedule C, line 14)						6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)						7		
8	Net premiums received,						8		
9	Total. Add lines 5 through 8						9		
10	Limitation on gross receipts from sales of capital assets. Subtract line 9 from line 4. If zero or less, enter -0-.						10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)					

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (See page 12 of instructions.)

1	Health care claims incurred during the tax year						1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims						2		
3	Total. Add lines 1 and 2						3		
4	Multiply line 3 by .25						4		
5	Beginning adjusted surplus						5		
6	Special deduction. Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 34a. (See page 12 of instructions for limitation.)						6		
7	Net operating loss deduction (Schedule A, line 36b)						7		
8	Net exempt income:								
a	Adjusted tax-exempt income						8a		
b	Adjusted dividends-received deduction						8b		
9	Taxable income (Schedule A, line 37)						9		
10	Ending adjusted surplus. Add lines 5 through 9						10		

Schedule I Other Information (See page 12 of instructions.)

	Yes	No		Yes	No
1 Check method of accounting: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			7 Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶		
2 Check box for kind of company: a <input type="checkbox"/> Mutual b <input type="checkbox"/> Stock			8 At any time during the 1996 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank, securities, or other financial accounts)? If "Yes," the corporation may have to file Form TD F 90-22.1). If "Yes," enter the name of the foreign country. ▶		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and identification number; (b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			9 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see page 13 of the instructions for other forms the corporation may have to file		
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter employer identification number and name of the parent corporation ▶			10 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
5 Did any individual, partnership, corporation, estate or trust at the end of the tax year, own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶			11a Enter the total unpaid losses shown on the corporation's annual statement: (1) for the current tax year: \$ _____ (2) for the previous tax year: \$ _____ b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: (1) for the current tax year: \$ _____ (2) for the previous tax year: \$ _____		
6 Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," a Enter percentage owned ▶			12 Does the corporation discount any of the loss reserves shown on its annual statement?		
b Enter owner's country ▶			13 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		
c The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶			14 If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>		
			15 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 36b, Schedule A.) . . ▶ \$ _____		

Schedule J Protection Against Loss Account (See page 13 of instructions.)

(References are to section 824(d)(1) prior to its repeal by P.L. 99-514.)

1 Balance at the beginning of the year			1	
2 Subtractions (attach computation of any items on lines 2a through 2d):				
a Section 824(d)(1)(B)	2a			
b Section 824(d)(1)(C)	2b			
c Section 824(d)(1)(D)	2c			
d Section 824(d)(1)(E)	2d			
e Total. Add lines 2a through 2d. Enter here and on Schedule A, line 10.			2e	
3 Balance at the end of the year. Subtract line 2e from line 1			3	

