

## Schedule A

TRC	Description	Cross-Ties	Line
<b>Income</b>			
31-420	Gross Rents		4
31-520	Gross Royalties		5
31-620	Capital Gains (Schedule D)		6
31-660	Ordinary Gain (Loss) (Form 4797, Part II)		7
31-662	Net Farm Profit (Loss)		13
31-900	Other Income		13
35-200	Company Rent		4
35-204	Mutual Fire and Flood Premiums Returned		8
35-206	Income on Special Income and Deduction Accounts		9
35-208	Mutual Interinsurers or Reciprocal Underwriters Deductions		11
35-212	Gross Interest		3a(a)
35-214	Exempt Interest		3a(a), 3b(a)
35-216	Other Bonds		3a(a)
35-218	Bonds of Affiliates		3a(a)
35-220	Mortgage loans		3a(a)
35-224	Cash/Short-Term Investments		3a(a)
35-226	Other Invested Assets		3a(a)
35-228	Other interest		3a(a)
35-230	Amortization of Premium - Gross Interest		3a(b)
35-232	Amortization of Premium - Exempt Interest Section 103		3a(b), 3b(b)
35-234	Accrual of Market Discounted to be Deducted from Interest		3a(a)
35-236	Accrual of Discount Currently Taxable		3a(a)
35-238	Original issue discount		3a(a)
35-240	Income from Protection Against Loss Accounts		10
35-242	Subtraction under Section 824(d)(1)(C)		10
35-244	Subtraction under Section 824(d)(1)(D)		10
35-246	Subtraction under Section 824(d)(1)(E)		10

35-248	Recoveries of agents' balances previously charged off	13
35-250	Financial & service charges and mortgage division	13
35-252	Fee for service	13
35-254	Title XVIII-Medicare and Title XIX-Medicaid	13
35-256	Extraordinary items	13
35-258	Risk revenue	13
35-260	Net protected cell income	13
35-308	Income from Leases	4

TRC	Description	Cross-Ties	Line
<b>Deductions</b>			
41-210	Compensation of Officers		15
41-220	Salaries and Wages		16
41-221	Salaries and Wages		16
41-300	Bad Debt		31
41-350	Rents		18
41-400	Federal Income Tax Provision Per Book		19
41-420	Taxes and Licenses		19
41-440	Foreign Income Taxes		19
41-460	State and Local Taxes		19
41-500	Interest		20a
41-520	Current Year Contributions		21
41-540	Depreciation		22
41-560	Depletion		23
41-580	Advertising		31
41-600	Pension, Profit-Sharing, etc. Plans		24
41-620	Employee Benefit Programs		25
41-640	Domestic production activities deduction		31
41-810	Meals and Entertainment		31
41-812	100% Deductible Travel		31
41-820	Amortization		31
41-840	Extraterritorial Income Exclusion		31

41-900	Other Deductions	31
45-200	Worthless Agency Balances and Bills Receivable	17
45-202	Company's Rent	18
45-204	Interest Expense for tax-exempt securities	20b
45-206	Dividends Paid or Accrued	29
45-208	Special Income and Deduction Account Deduction	34b
45-210	Mutual Interinsurers Deduction	30
45-212	Additional Deduction Form 8816	27
45-226	Non-Insurance Deductions	31
45-230	Payroll Taxes	19
45-232	Guaranty fund Assessments	19
45-234	Real Estate Taxes	19
45-236	Insurance	31
45-238	Printing & Stationary	31
45-240	Postage & Telephone	31
45-242	Legal & Auditing	31
45-244	Real Estate expenses	31
45-246	Surveys and underwriting reports	31
45-248	Audit of assureds' records	31
45-250	Director's fees	31
45-252	Uninsured A&H plan reimbursements	31
45-254	Board, Bureaus and Associations	31
45-256	Beg. LAE reserves	31
45-258	Equipment per NAIC annual statement	31
45-264	Cost of depreciation of EDP equipment & software	31
45-270	Net claim adjustment services	31
45-272	Net commissions & brokerage	31
45-274	Allowance to managers	31
45-304	Other Real Estate Expenses	31

## Schedule B

TRC	Description	Cross-Ties	Line
<b>Part I: Investment Income</b>			
31-420	Gross Rents		3
31-520	Gross Royalties		4
31-620	Capital Gains (Schedule D)		7
31-660	Gross income from a trade or business, other than an insurance business, and from Form 4797		5
35-200	Company Rent		3
35-212	Gross Interest		1a(a)
35-214	Exempt Interest		1a(a), 1b(a)
35-216	Other Bonds		1a(a)
35-218	Bonds of Affiliates		1a(a)
35-220	Mortgage loans		1a(a)
35-224	Cash/Short-Term Investments		1a(a)
35-226	Other Invested Assets		1a(a)
35-228	Other interest		1a(a)
35-230	Accrual of Discount Currently Taxable		1a(b)
35-230	Accrual of Discount Currently Taxable		1a(a)
35-232	Amortization of Premium - Exempt Interest Sec. 103 - Original Issue Discount		1a(b), 1b(b)
35-234	Accrual of market disc to be deducted from interest		1a(a)
35-236	Accrual of Discount Currently Taxable		1a(a)
35-238	Original issue discount		1a(a)
35-308	Income from leases Sec 834		6

TRC	Description	Cross-Ties	Line
<b>Part I: Deductions</b>			
41-300	Bad Debts		13
41-350	Rents		17
41-420	Taxes and Licenses		17
41-500	Interest		14

41-540	Depreciation	11
41-560	Depletion	12
41-580	Advertising	17
41-620	Employee Benefit Programs	17
41-820	Amortization	13
41-900	Other Deductions	17
45-202	Company's Rent	17
45-230	Payroll Taxes	17
45-232	Guaranty fund Assessments	17
45-234	Real Estate Taxes	9
45-236	Insurance	17
45-238	Printing & Stationary	17
45-240	Postage & Telephone	17
45-242	Legal & Auditing	17
45-244	Real Estate expenses	17
45-246	Surveys and underwriting reports	17
45-248	Audit of assureds' records	17
45-250	Director's fees	17
45-252	Uninsured A&H plan reimbursements	17
45-254	Board, Bureaus and Associations	17
45-274	Allowance to managers	17
45-304	Other Real Estate Expenses	10

TRC	Description	Cross-Ties	Line
<b>Part II: Investment Assets</b>			
10-100	Cash		29
10-400	U.S. Government Obligations		28
11-200	Mortgage and Real Estate Loans		23
15-300	Real estate		22
15-300	Real Estate for the Production of Income		23
15-304	Encumbrances		22
15-306	Not-Admitted Real Estate		22

15-308	Other Real Estate	22
15-314	Mortgage Loans Other Than 1st Liens	23
15-318	Not-Admitted Mortgage Loans 1st Liens	23
15-320	Not-Admitted Mortgage Loans Other than 1st Liens	23
15-322	Other Mortgage Loans	23
15-326	Policy Lns, Incl. Prem Notes	24
15-330	Not-Admitted Collateral Loans	24
15-332	Other Collateral Loans	24
15-336	Policy Loans, Including Premium Notes	25
15-340	Bonds of Domestic Corps	26
15-344	Not-Admitted Bonds of Domestic Corps	26
15-346	Other Bonds of Domestic Corps	26
15-352	Not-Admitted Stock of Domestic Corps	27
15-354	Other Invested Assets	27
15-366	Not-Admitted Cash & Short-Term Obligations	29
15-368	Other Bank Deposits Bearing Interest	29
15-372	Other Invested Assets	30
15-376	Not-Admitted Invested Assets	30
15-378	Other Interest Bearing Assets	30

## Schedule C

TRC	Description	Cross-Ties	Line
<b>Dividends</b>			
31-110	DIV: Domestic Corporations Subj to 50% Deduction		1a, 1b
31-115	DIV: Domestic Corporations Subj to 65% Deduction		2a, 2b
31-120	DIV: Debt-Financed Stock of Domestic/Foreign Corps		3a, 3b
31-125	DIV: Pref Stock of Less-Than-20%-Owned Public Utilities		4a, 4b
31-130	DIV: Pref Stock of 20%-Or-More-Owned Public Utilities		5a, 5b
31-135	DIV: Less-Than-20%-Owned For Corps / FSCs @ 50%		6a, 6b
31-140	DIV: 20%-Or-More-Owned For Corps / FSCs @ 65%		7a, 7b
31-145	DIV: Wholly-Owned Foreign Subs Subj to 100% Deduct		8a, 8b

31-155	DIV: Affiliated Group Members Subj to 100% Deduct	9a, 9b
31-161	Foreign-source dividends of 10% owned foreign corp. exclude hybrid div	10b
31-165	DIV: Other Foreign Corporations	11
31-166	Section 965(a) inclusion	15
31-167	Subpart F inclusion, lower-tier foreign corp. stock sale	12a
31-168	Subpart F from hybrid dividends of tiered corporations	12b
31-170	DIV: Income from CFC Under Subpart F	12c
31-171	Global intangible Low-Taxed Income	13
31-175	DIV: Foreign Dividend Gross-Up	14
31-185	DIV: Other Dividends	16
35-410	DIV: Domestic Corporations Not Subj to 50% Deduction	1b
35-415	Domestic Corp. 65% Deduction - Not Subject	2b
35-420	Debt Financed Stock - Not Subject	3b
35-425	Public Utilities 20% or Less Owned - Not Subject	4b
35-430	Public Utilities 20% or More Owned - Not Subject	5b
35-435	Foreign Corp. / FSC 50% Deduction - Not Subject	6b
35-440	Foreign Corp. / FSC 65% Deduction - Not Subject	7b
35-445	DIV: Wholly owned foreign subsidiaries	8b
35-450	DIV: Affiliated companies	9b

## Schedule E (Alternate Method)

TRC	Description	Cross-Ties	Line
<b>Premiums Earned - Sec 832</b>			
25-786	Advanced Premiums - EOY - Prior Year		1
25-786	Advanced Premiums - BOY - Current Year		1
35-500	Net Premiums Written		1

TRC	Description	Cross-Ties	Line
<b>Prior Year</b>			
25-502	Life Insurance Reserves Included in Unearned Premiums		2a
25-506	Unearned Life Reserves in Unearned Premiums		2a

25-514	Unearned Premiums Attributed to Certain Securities	2b
25-518	Discounted Unearned Premium - Title Insurance	2c
25-784	Other Unearned Premiums Subject to 80% Discount	2d

TRC	Description	Cross-Ties	Line
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### Current Year

25-502	Life Insurance Reserves Included in Unearned Premiums	4a
25-506	Unearned Life Reserves in Unearned Premiums	4a
25-514	Unearned Premiums Attributed to Certain Securities	4b
25-518	Discounted Unearned Premiums Attributed to Title Insurance	4c
25-784	Other Unearned Premiums Subject to 80% Discount	4d
35-530	Transitional Adjustments Under Section 832(b)(7)(D)	6

### Schedule E (Default Method)

TRC	Description	Cross-Ties	Line
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### Premiums Earned - Sec 832

35-500	Net Premiums Written	1
35-786	Advanced Premiums - Current Year	1
35-788	Advanced Premiums - Prior Year	1

TRC	Description	Cross-Ties	Line
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### Prior Year

35-506	Unearned Life Reserves in Unearned Premiums	2a
35-510	Unearned Premiums of Section 833 Organizations	2a
35-514	Unearned Premiums Attributed to Certain Securities	2b
35-518	Discounted Unearned Premiums - Title Insurance	2c
35-522	Other Unearned Premiums Subject to 80% Discount	2d

TRC	Description	Cross-Ties	Line
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### Current Year

35-508	Unearned Life Reserves in Unearned Premiums	4a
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35-512	Unearned Premiums of Section 833 Organizations	4a
35-516	Unearned Premiums Attributed to Certain Securities	4b
35-520	Discounted Unearned Premiums Attributed to Title Insurance	4c
35-524	Other Unearned Premiums Subject to 80% Discount	4d
35-530	Transitional Adjustments (Se. 832(b)(7)(D))	6

## Schedule F (Alternate Method)

TRC	Description	Cross-Ties	Line
<b>Losses Incurred - Sec 832</b>			
45-500	Losses Paid During the Tax Year		1

TRC	Description	Cross-Ties	Line
<b>Prior Year</b>			
25-510	Estimated Salvage and Reinsurance Recoverable - BOY		6
25-516	Other Discounted Unpaid Losses		2b
25-530	Unpaid Losses on Life Contracts - EOY		2a
25-786	Advanced Premiums - Prior Year (BOY) - Negative value		1

TRC	Description	Cross-Ties	Line
<b>Current Year</b>			
25-510	Estimated Salvage and Reinsurance Recoverable - EOY		7
25-516	Other Discounted Unpaid Losses		4b
25-530	Unpaid Losses on Life Contracts - BOY		4a
25-786	Advanced Premiums - Prior Year (EOY)		1
35-214	Tax-Exempt Interest		9
35-232	Amortization of Premium (tax exempt only)		9
45-534	Transitional Adjustments Under 832(b)(7)(D)		11

## Schedule F (Default Method)

TRC	Description	Cross-Ties	Line
<b>Prior Year</b>			
35-214	Tax-Exempt Interest		9
35-232	Amortization of Premium (tax exempt only)		9
45-502	Unpaid Losses on Life Contracts		4a,
45-510	Estimated Salvage and Reinsurance Recoverable - BOY		6
45-516	Total Unpaid Losses Adjustments		4b
45-518	Total Adjustments Expenses		4b
45-521	Adjustments for Discounting Unpaid Losses		4b
45-531	Guaranteed Noncancelable Claims		4a
45-534	Transitional Adjustments under 832(b)7(D)		11

TRC	Description	Cross-Ties	Line
<b>Current Year</b>			
45-504	Amounts Attributable to Life Contracts		2a
45-510	Estimated Salvage and Reinsurance Recoverable -Override		6
45-517	Total Unpaid Losses Adjustments		2b
45-519	Total Adjusted Expenses		2b
45-520	Adjustment for Discounting Unpaid Losses		2b
45-522	Total Nondiscounted Salvage and Subrogation Recoverable		7
45-524	Adjustment for Discounting Salvage and Subrogation		7
45-526	Adjustment for Overestimate of Salvage and Subrogation		7
45-530	Guaranteed Noncancelable Claims		2a,
45-532	Reinsurance Recoverable		7

TRC	Description	Cross-Ties	Line
<b>Losses Incurred - Sec 832</b>			
45-500	Losses Paid		1

## Schedule H

TRC	Description	Cross-Ties	Line
<b>Return Codes</b>			
45-833	Special Deductions		6

## Schedule L

TRC	Description	Cross-Ties	Line
<b>Assets</b>			
10-100	Cash		1
10-200	Trade Notes and Accounts Receivable		2a
10-205	Allowance for Bad Debts		2b
10-300	Inventories		3
10-400	U.S. Government Obligations		4
10-500	Tax Exempt Securities		5
10-900	Other Current Assets		6
11-100	Loans to Stockholders		7
11-200	Mortgage and Real Estate Loans		8
11-400	Other Investments		9
11-500	Buildings and Other Depreciable Assets		10a
11-505	Accumulated Depreciation		10b
11-600	Depletable Assets		11a
11-605	Accumulated Depletion		11b
11-700	Land (Net of Amortization)		12
11-800	Intangible Assets: Goodwill		13a
11-810	Intangible Assets: Organizational Costs		13a
11-820	Intangible Assets: Patents, Trademarks		13a
11-830	Intangible Assets: Other		13a
11-835	Accumulated Amortization		13b
11-900	Other Assets		14

15-300	Properties Held for the Production of Income	9
15-300	Properties Held for the Production of Income	9
15-304	Encumbrances	9
15-306	Not-Admitted Real Estate	10a
15-308	Other Real Estate	10a
15-314	Mortgage and RE Loans - Other Than First Liens	9
15-318	Not-Admitted Mortgage Loans - First Liens	9
15-320	Not-Admitted Mortgage Loans - Other Than First Liens	9
15-322	Other Mortgage Loans	9
15-326	Collateral Loans	9
15-330	Not-Admitted Collateral Loans	9
15-332	Other Collateral Loans	9
15-336	Policy Loans, Including Premium Notes	9
15-340	Bonds	9
15-344	Not-Admitted Bonds	9
15-346	Other Bonds	9
15-348	Domestic Corporations Stock	9
15-352	Not-Admitted Stock	9
15-354	Other Stock	9
15-366	Not-Admitted Cash and Short Term Investments	9
15-368	Other Bank Deposits Bearing Interest	9
15-372	Other Invested Assets	9
15-376	Not-Admitted Invested Assets	9
15-378	Other Interest Bearing Assets	9

TRC	Description	Cross-Ties	Line
<b>Liabilities</b>			
20-100	Accounts Payable		16
20-200	Current Mortgages, Notes and Bonds Payable		17
20-300	Other Current Liabilities		19
21-100	Loans from Stockholders		20
21-200	Long-Term Mortgages, Notes and Bonds Payable		21

21-300	Other Liabilities	22
22-100	Capital Stock - Preferred	23a
22-110	Capital Stock - Common	23b
22-200	Additional Paid-in Capital	24
22-300	Retained Earnings - Appropriated	25
22-310	Retained Earnings - Unappropriated	26
22-400	Adjustments to Shareholders' Equity	27
22-440	Cost of Treasury Stock	28
25-502	Life Insurance Reserves Included in Unearned Premiums	18
25-506	Unearned Premiums of Section 833 Organizations	18
25-510	Estimate Salvage and Reinsurance Recoverable	18
25-514	Unearned Premiums, Certain Securities	18
25-516	Discounted Unpaid Losses	18
25-518	Discounted Unearned Premiums, Title Insurance	18
25-530	Unpaid Losses on Life Insurance Contracts	18
25-780	Losses	18
25-782	Loss Adjustment Expenses	18
25-784	Unearned Premiums	18
25-786	Advance Premiums	18
25-788	Reinsurance Payable on Paid Losses	18
25-800	Insurance Liabilities	18

## Schedule M-1

TRC	Description	Cross-Ties	Line
<b>Return Codes</b>			
60-110	Federal Income Tax		2
60-130	Excess Capital Loss Over Capital Gain		3
60-150	Other Taxable Income Not Recorded on Books		4
60-210	Book Over Tax Depreciation		5a
60-213	Book Over Tax Contributions		5b
60-216	Book Over Tax Travel and Entertainment		5c

60-226	Book Over Tax Employment Credit Wage Reduction	5c
60-240	Other Book Expenses Not Deducted on Return	5c
60-410	Tax Exempt Interest	7a
60-450	Other Book Income Not Included on Return	7a
60-510	Tax Over Book Depreciation	8a
60-540	Other Tax Deductions Not Recorded on Books	8c
60-613	Contribution Carryover Utilized	8b
60-628	Extraterritorial Income Exclusion	8c
60-630	Domestic Production Activities Deduction	8c

# 1120PC TRC/MRC REFERENCE FORMS

The 1120PC TRC/MRC reference forms appear in this section:

- Form 1120PC

**U.S. Property and Casualty Insurance Company  
Income Tax Return**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2020, or tax year beginning \_\_\_\_\_, 2020, ending \_\_\_\_\_, 20\_\_\_\_\_

**2020**▶ Go to [www.irs.gov/Form1120PC](http://www.irs.gov/Form1120PC) for instructions and the latest information.

<b>A</b> Check if:		<b>Please print or type</b>	Name		<b>B</b> Employer identification number
<b>1</b> Consolidated return (attach Form 851) . . . . .	<input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see instructions.		<b>C</b> Date incorporated
<b>2</b> Life-nonlife consolidated return . . . . .	<input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code		<b>D</b> Check applicable box if an election has been made under section(s):
<b>3</b> Schedule M-3 (Form 1120-PC) attached . . . . .	<input type="checkbox"/>				<input type="checkbox"/> 831(b) <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)
<b>E</b> Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return					

<b>Tax Computation and Payments</b>	<b>1</b> Taxable income (Schedule A, line 37) . . . . .	<b>1</b>	
	<b>2</b> Taxable investment income for electing small companies (Schedule B, line 21) . . . . .	<b>2</b>	
	<b>3</b> Check if a member of a controlled group (attach Schedule O (Form 1120)) . . . . . ▶ <input type="checkbox"/>		
	<b>4</b> Income tax . . . . .	<b>4</b>	
	<b>5</b> Enter amount of tax that a reciprocal must include . . . . .	<b>5</b>	
	<b>6</b> Base erosion minimum tax amount (attach Form 8991) . . . . .	<b>6</b>	
	<b>7</b> Add lines 4 through 6 . . . . .	<b>7</b>	
	<b>8a</b> Foreign tax credit (attach Form 1118) . . . . .	<b>8a</b>	
	<b>b</b> Credit from Form 8834 (attach Form 8834) . . . . .	<b>8b</b>	
	<b>c</b> General business credit (attach Form 3800) . . . . .	<b>8c</b>	
	<b>d</b> Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>8d</b>	
	<b>e</b> Bond credits from Form 8912 . . . . .	<b>8e</b>	
	<b>f</b> <b>Total credits.</b> Add lines 8a through 8e . . . . .	<b>8f</b>	
	<b>9</b> Subtract line 8f from line 7 . . . . .	<b>9</b>	
	<b>10</b> Foreign corporations—Tax on income not connected with U.S. business . . . . .	<b>10</b>	
	<b>11</b> Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	<b>11</b>	
	<b>12</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach statement) . . . . .	<b>12</b>	
	<b>13</b> <b>Total tax.</b> Add lines 9 through 12 . . . . .	<b>13</b>	
	<b>14</b> 2020 Net 965 tax liability paid from Form 965-B, Part II, column (k), line 4 . . . . .	<b>14</b>	
	<b>15a</b> 2019 overpayment credited to 2020 . . . . .	<b>15a</b>	
<b>b</b> Reserved for future use . . . . .	<b>15b</b>		
<b>c</b> 2020 estimated tax payments (see instructions) . . . . .	<b>15c</b>		
<b>d</b> 2020 Net 965 tax liability from Form 965-B, Part I, column (d), line 4 . . . . .	<b>15d</b>		
<b>e</b> Less 2020 refund applied for on Form 4466 . . . . .	<b>15e</b> ( )		
<b>f</b> Enter the total of lines 15a through 15d less line 15e . . . . .	<b>15f</b>		
<b>g</b> Tax deposited with Form 7004 . . . . .	<b>15g</b>		
<b>h</b> Credit by reciprocal for tax paid by attorney-in-fact under section 835(d) . . . . .	<b>15h</b>		
<b>i</b> Other credits and payments . . . . .	<b>15i</b>		
<b>j</b> Reserved for future use . . . . .	<b>15j</b>		
<b>16</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>16</b>		
<b>17</b> <b>Amount owed.</b> If line 15k is smaller than the total of lines 13, 14, and 16, enter amount owed . . . . .	<b>17</b>		
<b>18</b> <b>Overpayment.</b> If line 15k is larger than the total of lines 13, 14, and 16, enter amount overpaid . . . . .	<b>18</b>		
<b>19</b> Enter amount from line 18: <b>Credited to 2021 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>19</b>		

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below?  
See instructions ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.



**Schedule A Taxable Income—Section 832** (see instructions)

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

35-212, 35-214, 35-216, 35-218, 35-220,  
35-224, 35-226, 35-228, 35-230, 35-234,  
35-236, 35-238**Schedule B Part I—Taxable Investment Income of Electing Small Companies** (section 834) (see instructions)

		(a) Interest received	(b) Amortization of premium	
<b>Income</b>	<b>1a</b> Interest (including tax-exempt interest) . . . . .			
	<b>b</b> Interest exempt under section 103 . . . . .			
	<b>c</b> Subtract line 1b from line 1a . . . . .			
	<b>d</b> Taxable interest. Subtract line 1c, column (b), from line 1c, column (a) . . . . .			<b>1d</b>
	<b>2</b> Dividends and inclusions (Schedule C, line 17) . . . . .			<b>2</b>
	<b>3</b> Rents . . . . .			<b>3</b>
	<b>4</b> Royalties . . . . .			<b>4</b>
	<b>5</b> Gross income from a trade or business, other than an insurance business, and from Form 4797 . . . . .			<b>5</b>
<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) . . . . .			<b>6</b>	
<b>7</b> Capital gain net income from Schedule D (Form 1120), line 18 . . . . .			<b>7</b>	
<b>8</b> Gross investment income. Add lines 1d through 7 . . . . .			<b>8</b>	
<b>Deductions</b>	<b>9</b> Real estate taxes . . . . .			<b>9</b>
	<b>10</b> Other real estate expenses . . . . .			<b>10</b>
	<b>11</b> Depreciation (attach Form 4562) . . . . .			<b>11</b>
	<b>12</b> Depletion . . . . .			<b>12</b>
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach statement) . . . . .			<b>13</b>
	<b>14</b> Interest . . . . .			<b>14</b>
	<b>15</b> Other capital losses (Schedule G, line 12, column 1) . . . . .			<b>15</b>
	<b>16</b> <b>Total.</b> Add lines 9 through 15 . . . . .			<b>16</b>
	<b>17</b> Investment expenses (attach statement) . . . . .			<b>17</b>
	<b>18</b> <b>Total deductions.</b> Add lines 16 and 17 . . . . .			<b>18</b>
	<b>19</b> Subtract line 18 from line 8 . . . . .			<b>19</b>
	<b>20</b> Dividends received and other special deductions (Schedule C, line 30) . . . . .			<b>20</b>
	<b>21</b> <b>Taxable investment income.</b> Subtract line 20 from line 19. Enter here and on page 1, line 2 . . . . .			<b>21</b>

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

		(a) Beginning of tax year	(b) End of tax year
<b>22</b>	Real estate . . . . .	15-300, 15-304, 15-306, 15-308	
<b>23</b>	Mortgage loans . . . . .	11-200, 15-300, 15-314, 15-318, 15-320, 15-322	
<b>24</b>	Collateral loans . . . . .	15-326, 15-330, 15-332	
<b>25</b>	Policy loans, including premium notes . . . . .	15-340, 15-344, 15-346	
<b>26</b>	Bonds of domestic corporations . . . . .		
<b>27</b>	Stock of domestic corporations . . . . .	10-100, 15-366, 15-368	
<b>28</b>	Government obligations, etc. . . . .		
<b>29</b>	Bank deposits bearing interest . . . . .	15-372, 15-376, 15-378	
<b>30</b>	Other interest-bearing assets (attach statement) . . . . .		
<b>31</b>	<b>Total.</b> Add lines 22 through 30 . . . . .		
<b>32</b>	Add columns (a) and (b), line 31 . . . . .		<b>32</b>
<b>33</b>	Mean of invested assets for the tax year. Enter one-half of line 32 . . . . .		<b>33</b>
<b>34</b>	Multiply line 33 by 0.0025 . . . . .		<b>34</b>
<b>35</b>	Income base. Line 1b, column (a), plus line 8 less the sum of line 1b, column (b), and line 16 . . . . .	<b>35</b>	
<b>36</b>	Multiply line 33 by 0.0375 . . . . .	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Don't enter less than zero . . . . .	<b>37</b>	
<b>38</b>	Multiply line 37 by 0.25 . . . . .		<b>38</b>
<b>39</b>	Limitation on deduction for investment expenses. Add lines 34 and 38 . . . . .		<b>39</b>

**Schedule C Dividends, Inclusions, Dividends-Received Deduction, and Other Special Deductions**  
 (see instructions)

Income		Dividends and Inclusions	
		(a) Subject to section 832(b)(5)(B)	(b) Dividends and inclusions
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .	<b>1</b>	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .	<b>2</b>	
<b>3</b>	Dividends on certain debt-financed stock of domestic and foreign corporations . . . . .	<b>3</b>	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .	<b>4</b>	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .	<b>5</b>	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain foreign sales corporations (FSCs) . . . . .	<b>6</b>	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .	<b>7</b>	
<b>8</b>	Dividends from wholly owned foreign subsidiaries and certain FSCs . . . . .	<b>8</b>	
<b>9</b>	Dividends from certain affiliated companies . . . . .	<b>9</b>	
<b>10</b>	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, or 10 (including any hybrid dividend) . . . . .	<b>11</b>	
<b>12a</b>	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) . . . . .	<b>12a</b>	
<b>b</b>	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) . . . . .	<b>12b</b>	
<b>c</b>	Other inclusions from CFCs under subpart F not included on line 12a, 12b, 13, or 15 (attach Form(s) 5471) . . . . .	<b>12c</b>	
<b>13</b>	Global intangible low-taxed income (GILTI) (attach Forms 5471 and 8992) . . . . .	<b>13</b>	
<b>14</b>	Gross-up for foreign taxes deemed paid . . . . .	<b>14</b>	
<b>15</b>	Section 965(a) inclusion . . . . .	<b>15</b>	
<b>16</b>	Other dividends (attach statement) . . . . .	<b>16</b>	
<b>17</b>	<b>Total dividends and inclusions.</b> Add lines 1 through 16. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies . . . . .	<b>17</b>	
Deductions		Dividends Received and Other Special Deductions	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends received and special deductions
<b>18</b>	Multiply line 1 by 50% (0.50) . . . . .	<b>18</b>	
<b>19</b>	Multiply line 2 by 65% (0.65) . . . . .	<b>19</b>	
<b>20</b>	Deduction for line 3 (see instructions) . . . . .	<b>20</b>	
<b>21</b>	Multiply line 4 by 23.3% (0.233) . . . . .	<b>21</b>	
<b>22</b>	Multiply line 5 by 26.7% (0.267) . . . . .	<b>22</b>	
<b>23</b>	Multiply line 6 by 50% (0.50) . . . . .	<b>23</b>	
<b>24</b>	Multiply line 7 by 65% (0.65) . . . . .	<b>24</b>	
<b>25</b>	Enter the amount from line 8 . . . . .	<b>25</b>	
<b>26</b>	<b>Total.</b> Add lines 18 through 25. (See instructions for limitation.) . . . . .	<b>26</b>	
<b>27</b>	<b>Total.</b> Add line 26, column (a), and line 9, column (a). Enter here and on Schedule F, line 10 . . . . .	<b>27</b>	
<b>28</b>	Section 250 deduction (attach Form 8993) . . . . .	<b>28</b>	
<b>29</b>	Section 965(c) participation exemption (see instructions) . . . . .	<b>29</b>	
<b>30</b>	<b>Total deductions.</b> Add line 26, column (b), and lines 9, 10, 12a, 28, and 29, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies . . . . .	<b>30</b>	

**Schedule E Premiums Earned—Section 832** (see instructions)

1	Net premiums written . . . . .	35-500, 35-786, 35-788	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 unearned premiums of section 833 organizations. See instructions . . . . .	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. See instructions . . . . .	2d		
e	<b>Total.</b> Add lines 2a through 2d . . . . .	2e		
3	<b>Total.</b> 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 unearned premiums of section 833 organizations. See instructions . . . . .	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. See instructions . . . . .	4d		
e	<b>Total.</b> Add lines 4a through 4d . . . . .	4e		
5	Subtract line 4e from line 3 . . . . .	5		
6	Transitional adjustments under section 832(b)(7)(D) (see instructions) . . . . .	6		
7	<b>Premiums earned.</b> Add lines 5 and 6. Enter here and on Schedule A, line 1 . . . . .	7		

**Schedule F Losses Incurred** (section 832) (see instructions)

1	Losses paid during the tax year (attach reconciliation to annual statement) . . . . .	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	<b>Total.</b> 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	<b>Total.</b> 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 27) . . . . .	10	
11	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F) . . . . .	11	
12	<b>Total.</b> Add lines 9, 10, and 11 . . . . .	12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions . . . . .	13	
14	<b>Losses incurred deductible under section 832(c)(4).</b> Subtract line 13 from line 8. Enter here and on Schedule A, line 26 . . . . .	14	

**Schedule E Premiums Earned—Section 832** (see instructions)

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

25-786, 25-786, 35-500

**Schedule F Losses Incurred** (section 832) (see instructions)

<b>1</b>	Losses paid during the tax year (attach reconciliation to annual statement) . . . . .		<b>1</b>	
<b>2</b>	Balance outstanding at the end of the current tax year for:			
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>2a</b>		
<b>b</b>	Discounted unpaid losses . . . . .	<b>2b</b>		
<b>c</b>	<b>Total.</b> Add lines 2a and 2b . . . . .		<b>2c</b>	
<b>3</b>	Add lines 1 and 2c . . . . .		<b>3</b>	
<b>4</b>	Balance outstanding at the end of the preceding tax year for:			
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>4a</b>		
<b>b</b>	Discounted unpaid losses . . . . .	<b>4b</b>		
<b>c</b>	<b>Total.</b> Add lines 4a and 4b . . . . .		<b>4c</b>	
<b>5</b>	Subtract line 4c from line 3 . . . . .		<b>5</b>	
<b>6</b>	Estimated salvage and reinsurance recoverable at the end of the preceding tax year . . . . .		<b>6</b>	
<b>7</b>	Estimated salvage and reinsurance recoverable at the end of the current tax year . . . . .		<b>7</b>	
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7) . . . . .		<b>8</b>	
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	<b>9</b>		
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 27) . . . . .	<b>10</b>		
<b>11</b>	The increase in policy cash value of section 264(f) policies, as defined in section 805(a)(4)(F) . . . . .	<b>11</b>		
<b>12</b>	<b>Total.</b> Add lines 9, 10, and 11 . . . . .		<b>12</b>	
<b>13</b>	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by applicable percentage. See instructions . . . . .		<b>13</b>	
<b>14</b>	<b>Losses incurred deductible under section 832(c)(4).</b> Subtract line 13 from line 8. Enter here and on Schedule A, line 26 . . . . .		<b>14</b>	

25-786, 25-786, 45-500

**Schedule G Other Capital Losses** (see instructions)**Note:** Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders

<b>1</b>	Dividends and similar distributions paid to policyholders . . . . .	<b>1</b>	
<b>2</b>	Losses paid . . . . .	<b>2</b>	
<b>3</b>	Expenses paid . . . . .	<b>3</b>	
<b>4</b>	<b>Total.</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	
<b>Note:</b> Adjust lines 5 through 8 to cash method if necessary.			
<b>5</b>	Interest received . . . . .	<b>5</b>	
<b>6</b>	Dividends received and inclusions (Schedule C, line 17) . . . . .	<b>6</b>	
<b>7</b>	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) . . . . .	<b>7</b>	
<b>8</b>	Net premiums received . . . . .	<b>8</b>	
<b>9</b>	<b>Total.</b> Add lines 5 through 8 . . . . .	<b>9</b>	
<b>10</b>	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0- . . . . .	<b>10</b>	

(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))
<b>11</b>						
<b>12</b>	<b>Totals.</b> 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 instructions)

<b>1</b>	Healthcare claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts . . . . .	<b>1</b>	
<b>2</b>	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of healthcare claims or in connection with the administration of cost-plus contracts . . . . .	<b>2</b>	
<b>3</b>	<b>Total.</b> Add lines 1 and 2 . . . . .	<b>3</b>	
<b>4</b>	Multiply line 3 by 0.25 . . . . .	<b>4</b>	
<b>5</b>	Beginning adjusted surplus . . . . .	<b>5</b>	
<b>6</b>	<b>Special deduction.</b> If you checked "No" on line 13 of Schedule I, enter -0- here; you can't take the special deduction. All others subtract line 5 from line 4. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. See instructions for limitation . . . . .	<b>6</b>	
<b>7</b>	Net operating loss deduction (Schedule A, line 36b) . . . . .	<b>7</b>	
<b>8</b>	Net exempt income:		
<b>a</b>	Adjusted tax-exempt income . . . . .	<b>8a</b>	
<b>b</b>	Adjusted dividends-received deduction . . . . .	<b>8b</b>	
<b>9</b>	Taxable income (Schedule A, line 37) . . . . .	<b>9</b>	
<b>10</b>	<b>Ending adjusted surplus.</b> Add lines 5 through 9 . . . . .	<b>10</b>	

**Schedule I Other Information** (see instructions)

		Yes	No			Yes	No
<b>1</b>	Check method of accounting:			<b>7a</b>	Enter the total unpaid losses shown on the corporation's annual statement:		
<b>a</b>	<input type="checkbox"/> Cash			<b>(1)</b>	for the current tax year: \$ _____		
<b>b</b>	<input type="checkbox"/> Accrual			<b>(2)</b>	for the previous tax year: \$ _____		
<b>c</b>	<input type="checkbox"/> Other (specify) ▶ _____			<b>b</b>	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
<b>2</b>	Check box for kind of company:			<b>(1)</b>	for the current tax year: \$ _____		
<b>a</b>	<input type="checkbox"/> Mutual			<b>(2)</b>	for the previous tax year: \$ _____		
<b>b</b>	<input type="checkbox"/> Stock			<b>8</b>	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
<b>3</b>	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .			<b>9</b>	Enter the amount of tax-exempt interest received or accrued during the tax year: \$ _____		
	If "Yes," attach a statement showing:			<b>10</b>	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here . . . . . ▶ <input type="checkbox"/>		
	<b>(a)</b> name and employer identification number (EIN),				If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
	<b>(b)</b> percentage owned, and <b>(c)</b> taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			<b>11</b>	Enter the available NOL carryover from prior tax years. (Don't reduce it by any deduction on Schedule A, line 36b.) . . ▶ \$ _____		
<b>4</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .			<b>12</b>	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions . . . . .		
	If "Yes," enter name and EIN of the parent corporation. ▶ _____				If "Yes," complete and attach Schedule UTP.		
	_____			<b>13</b>	If the corporation is a Blue Cross or Blue Shield organization described in section 833(c)(2), or other organization described in section 833(c)(3), did it meet the medical loss ratio (MLR) requirements of section 833(c)(5)? . . . . .		
	_____				Enter:		
<b>5</b>	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			<b>(a)</b>	Section 833(c)(5) MLR numerator . . ▶ \$ _____		
	If "Yes," attach a statement showing name and identifying number. (Don't include any information already entered on line 4 above.)			<b>(b)</b>	Section 833(c)(5) MLR denominator . . ▶ \$ _____		
	Enter percentage owned. ▶ _____			<b>(c)</b>	Section 833(c)(5) MLR ▶ % _____		
<b>6</b>	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of stock of the corporation entitled to vote, or <b>(b)</b> the total value of all classes of stock of the corporation? . . . . .			<b>14</b>	If the corporation is a small company as defined in section 831(b)(2) and elects under section 831(b)(2)(A)(iii) to be taxed on taxable investment income:		
	If "Yes," enter:			<b>(a)</b>	Does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(I) because no more than 20% of the net written premiums (or, if greater, direct written premiums) of the corporation for the taxable year is attributable to any one policyholder? . . . . .		
	<b>a</b> Percentage owned, and ▶ _____			<b>(b)</b>	If the answer to (a) is "No," does the corporation satisfy the diversification requirements of section 831(b)(2)(B)(i)(II)? . . . . .		
	<b>b</b> Owner's country. ▶ _____						
	<b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached. ▶ _____						

**Schedule I Other Information** (see instructions) *(continued)*

	Yes	No		Yes	No
<b>15</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3)) . . . . . If "Yes," complete and attach Form 8991.			<b>17</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the taxable year? See instructions . . . . .		
<b>16</b> During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions . . . . . If "Yes," enter the total amount of the disallowed deductions . . . . . ► \$			<b>18</b> Is the corporation required to file Form 8990, Limitation on Business Interest Expense Under Section 163(j), to calculate the amount of deductible business interest? See instructions . . . . .		

**Schedule L Balance Sheets per Books****Note:** All filers are required to complete this schedule.

<b>Assets</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>1</b> Cash . . . . .					
<b>2a</b> Trade notes and accounts receivable . . . . .					
<b>b</b> Less allowance for bad debts . . . . .	( )	( )			
<b>3</b> Inventories . . . . .					
<b>4</b> U.S. Government obligations . . . . .					
<b>5</b> Tax-exempt securities (see instructions) . . . . .					
<b>6</b> Other current assets (attach statement) . . . . .					
<b>7</b> Loans to shareholders . . . . .					
<b>8</b> Mortgage and real estate loans . . . . .					
<b>9</b> Other investments (attach statement) . . . . .					
<b>10a</b> Buildings and other depreciable assets . . . . .					
<b>b</b> Less accumulated depreciation . . . . .	( )	( )			
<b>11a</b> Depletable assets . . . . .					
<b>b</b> Less accumulated depletion . . . . .	( )	( )			
<b>12</b> Land (net of any amortization) . . . . .					
<b>13a</b> Intangible assets (amortizable only) . . . . .					
<b>b</b> Less accumulated amortization . . . . .	( )	( )			
<b>14</b> Other assets (attach statement) . . . . .					
<b>15 Total assets</b> . . . . .					
<b>Liabilities and Shareholders' Equity</b>					
<b>16</b> Accounts payable . . . . .					
<b>17</b> Mortgages, notes, bonds payable in less than 1 year . . . . .					
<b>18</b> Insurance liabilities (see instructions) . . . . .					
<b>19</b> Other current liabilities (attach statement) . . . . .					
<b>20</b> Loans from shareholders . . . . .					
<b>21</b> Mortgages, notes, bonds payable in 1 year or more . . . . .					
<b>22</b> Other liabilities (attach statement) . . . . .					
<b>23</b> Capital stock: <b>a</b> Preferred stock . . . . .					
<b>b</b> Common stock . . . . .					
<b>24</b> Additional paid-in capital . . . . .					
<b>25</b> Retained earnings—appropriated (attach statement) . . . . .					
<b>26</b> Retained earnings—unappropriated . . . . .					
<b>27</b> Adjustments to shareholders' equity (attach statement) . . . . .					
<b>28</b> Less cost of treasury stock . . . . .	( )	( )			
<b>29 Total liabilities and shareholders' equity</b> . . . . .					



**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more. See instructions.

<b>1</b>	Net income (loss) per books . . . . .		<b>7</b>	Income recorded on books this year not included in this return (itemize)	
<b>2</b>	Federal income tax per books . . . . .		<b>a</b>	Tax-exempt interest \$ .....	
<b>3</b>	Excess of capital losses over capital gains		<b>8</b>	Deductions in this tax return not charged against book income this year (itemize)	
<b>4</b>	Income subject to tax not recorded on books this year (itemize) .....		<b>a</b>	Depreciation \$ .....	
<b>5</b>	Expenses recorded on books this year not deducted in this return (itemize)		<b>b</b>	Charitable contributions \$ .....	
<b>a</b>	Depreciation \$ .....		<b>9</b>	Add lines 7 and 8 . . . . .	
<b>b</b>	Charitable contributions \$ .....		<b>10</b>	Income (Schedule A, line 35, or Schedule B, line 19, if applicable)—line 6 less line 9	
<b>c</b>	Travel and entertainment \$ .....				
<b>6</b>	Add lines 1 through 5 . . . . .				

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)**

<b>1</b>	Balance at beginning of year . . . . .		<b>5</b>	Distributions: <b>a</b> Cash . . . . .	
<b>2</b>	Net income (loss) per books . . . . .			<b>b</b> Stock . . . . .	
<b>3</b>	Other increases (itemize) .....			<b>c</b> Property . . . . .	
	.....		<b>6</b>	Other decreases (itemize) .....	
	.....		<b>7</b>	Add lines 5 and 6 . . . . .	
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>8</b>	Balance at end of year (line 4 less line 7)	