## SCHEDULE M-3 (Form 1120-L)

## Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More

► Attach to Form 1120-L.

► See separate instructions.

<b>9</b> 0011X	

Department of the Treasury Internal Revenue Service

Name of corporation (common parent, if consolidated return) Employer identification number Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120-L only) (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached Financial Information and Net Income (Loss) Reconciliation (see instructions) 1a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year? Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K. No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared. **b** Did the corporation prepare a certified audited non-tax-basis income statement for that period? Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement. ■ No. Go to line 1c. c Did the corporation prepare a non-tax-basis income statement for that period? Yes. Complete lines 2a through 11 with respect to that income statement. No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a. 2a Enter the income statement period: Beginning \_\_\_\_/ Ending \_\_\_\_/ b Has the corporation's income statement been restated for the income statement period on line 2a? ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.) □ No. c Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a? Yes. (If "Yes," attach an explanation and the amount of each item restated.) 3a Is any of the corporation's voting common stock publicly traded? Yes. No. If "No," go to line 4a. **b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 **4b** Indicate accounting standard used for line 4a (see instructions): (1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) 5a Net income from nonincludible foreign entities (attach schedule) . . . . . . . . . . . . . . . . 5a **b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . 6a 6b **b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . 7a Net income (loss) of other includible foreign disregarded entities (attach schedule) . . . . 7h **b** Net income (loss) of other includible U.S. disregarded entities (attach schedule) . . . . . c Net income (loss) of other includible corporations (attach schedule) . . . . . . . . . . . . . . . Adjustment to eliminations of transactions between includible entities and nonincludible entities 9 Adjustment to reconcile income statement period to tax year (attach schedule) . . . . . 10a 10a Intercompany dividend adjustments to reconcile to line 11 (attach schedule) . . . . . . . . . . 10b **b** Other statutory accounting adjustments to reconcile to line 11 (attach schedule) 10c c Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . . Net income (loss) per income statement of includible corporations. Combine lines 4a through 10c 11 Note. Part I, line 11, must equal the amount on Part II, line 30, column (a). Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines. **Total Assets** a Included on Part I. line 4 b Removed on Part I, line 5 c Removed on Part I, line 6 d Included on Part I, line 7

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SCITE	dule M-3 (1 01111 1 120-L) 2008				r age =
Name	e of corporation (common parent, if consolidated return)			Employer id	dentification number
	applicable box(es): (1) Consolidated group (2) Parent corp (3		ations (4) Subsidiary	corp (5) Mixed	1120/L/PC group
	if a sub-consolidated: (6) 1120-L group (7) 1120-L elimination	ns		1	
vame	of subsidiary (if consolidated return)			Employer id	dentification number
Dai	t II Reconciliation of Net Income (Loss) pe	r Income States	ment of Includib	le Corporatio	ne With
ıaı	Taxable Income per Return (see instruction		ment of includib	de Corporatio	ons with
	•	(a) Income (Loss) per	(b)	(c)	(d)
	Income (Loss) Items	Income (Loss) per Income Statement	Temporary Difference	Permanent Difference	Income (Loss) per Tax Return
	(Attach schedules for lines 1 through 11)				
1	Income (loss) from equity method foreign corporations				
2	Gross foreign dividends not previously taxed				
3	Subpart F, QEF, and similar income inclusions				
4	Section 78 gross-up				
5	Gross foreign distributions previously taxed				
6	Income (loss) from equity method U.S. corporations				
7	U.S. dividends not eliminated in tax consolidation .				
8	Minority interest for includible corporations				
9	Income (loss) from U.S. partnerships				
10	Income (loss) from foreign partnerships				
11	Income (loss) from other pass-through entities				
12	Items relating to reportable transactions (attach details)				
13 14	Interest income (attach Form 8916-A)				
15	Hedging transactions				
16	Mark-to-market income (loss)				
17	Deferred and uncollected premiums				
18	Sale versus lease (for sellers and/or lessors)				
19	Section 481(a) adjustments				
20	Amortization of interest maintenance reserve				
21	Original issue discount and other imputed interest				
22	Market discount reclassification				
23a	Income statement gain/loss on sale, exchange,				
	abandonment, worthlessness, or other disposition of				
	assets other than pass-through entities				
b	Gross capital gains from Schedule D, excluding				
	amounts from pass-through entities				
С	Gross capital losses from Schedule D, excluding				
	amounts from pass-through entities, abandonment losses, and worthless stock losses				
Ч	Net gain/loss reported on Form 4797, line 17,				
u	excluding amounts from pass-through entities,				
	abandonment losses, and worthless stock losses .				
е	Abandonment losses	_			
f	Worthless stock losses (attach details)	-			
g	Other gain/loss on disposition of assets	-			
24	Capital loss limitation and carryforward used				
25	Other income (loss) items with differences (attach schedule)				
26	Total income (loss) items. Combine lines 1 through 25.				
27 28	<b>Total expense/deduction items</b> (from Part III, line 39) . Other items with no differences				
29a	Mixed groups, see instructions. All others, combine lines 26 through 28				
h	1120 subgroup reconciliation totals				
	PC insurance subgroup reconciliation totals				
30	Reconciliation totals. Combine lines 29a through 29c				
	Note. Line 30, column (a) must equal the amount on Part I, line	11, and column (d) m	ust equal Form 1120-	L, page 1, line 20.	

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Name of corporation (common parent, if consolidated return)				Employer id	Employer identification number	
	k applicable box(es): (1) Consolidated group (2) Parent corp (3	<i>,</i> —	ations (4) Subsidiary o	orp (5) Mixed	1120/L/PC group	
	k if a sub-consolidated: <b>(6)</b> 1120-L group <b>(7)</b> 1120-L elimination e of subsidiary (if consolidated return)	ns		F		
ivam	e of Subsidiary (ii consolidated return)			Employer id	entification number	
Pa	rt III Reconciliation of Net Income (Loss) pe	r Income Staten	nent of Includible	e Corporatio	ns With	
	Taxable Income per Return—Expense/					
	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return	
1 2 3 4	U.S. current income tax expense					
5	Foreign current income tax expense (other than foreign withholding taxes)					
6	Foreign deferred income tax expense					
7	Foreign withholding taxes					
8	Equity-based compensation					
9	Capitalization of deferred acquisition costs	-				
10 11	Amortization of deferred acquisition costs Meals and entertainment					
12	Fines and penalties					
13	Judgments, damages, awards, and similar costs					
14	Parachute payments					
15	Compensation with section 162(m) limitation					
16	Pension and profit-sharing	I				
17	Other post-retirement benefits	I				
18 19	Deferred compensation					
20	Charitable contribution of intangible property					
21	Charitable contribution limitation/carryforward					
22	Change in section 807(c)(1) tax reserves	I				
23	Change in section 807(c)(2) tax reserves					
24	Change in all other section 807(c) tax reserves					
25	Section 807(f) adjustments for change in computing reserves					
26	Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest					
27	Current year acquisition/reorganization costs (attach schedule)					
28	Amortization of acquisition, reorganization, and start-up costs					
29	Amortization/impairment of goodwill, insurance in force and ceding commissions					
30	Other amortization or impairment write-offs	I				
31	Section 846 amount					
32	Depreciation					
33	Bad debt expense/agency balances written off					
34	Corporate owned life insurance premiums					
35 36	Purchase versus lease (for purchasers and/or lessees) Interest expense (attach Form 8916-A)					
37	Domestic production activities deduction					
38	Other expense/deduction items with differences					

**Total expense/deduction items.** Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive.