Attach to Form 1120-FC. See separate instructions. Create available hoxies: (1) (1) More-consolidated return (2) (2) Consolidated return (2) Conso	SCHEDULE M-3		Net Income (Loss) Reconciliation for U.S. Property and Casualty	OMB No. 1545-1027
Image and the state of the state o	(For	m 1120-PC)	Insurance Companies With Total Assets of \$10 Million or More	എന
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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 ______ Total Liabilities ______

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	Included on Part I, line 4 Removed on Part I, line 5		
с	Removed on Part I, line 6 Included on Part I, line 7		

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-PC.

Schee	dule M-3 (Form 1120-PC) 2008				Page 2
Name of corporation (common parent, if consolidated return)				Employer identification number	
Check	applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated e	eliminations (4) 🗌 Subsidia	iry corp (5)	Mixed 1120/L/PC group
	k if a sub-consolidated: (6) 🗌 1120-PC group (7) 🗌 1120-PC (
Name	e of subsidiary (if consolidated return)			Employer ic	lentification number
Pa	rt II Reconciliation of Net Income (Loss) pe Taxable Income per Return (see instruction		ment of Includible	Corporatio	ns With
	Income (Loss) Items	(a) Income (Loss) per	(b) Temporary	(c) Permanent	(d) Income (Loss)
	(Attach schedules for lines 1 through 11)	Income Statement	Difference	Difference	per Tax Return
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	Interest income (attach Form 8916-A)				
14	Hedging transactions				
15	Mark-to-market income (loss)				
16	Premium income (attach schedule)				
17	Sale versus lease (for sellers and/or lessors)				
18	Section 481(a) adjustments				
19	Income from a special loss discount account				
20	Income recognition from long-term contracts				
21	Original issue discount and other imputed interest				
22	Reserved for future use				
00-					
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				
d	Net gain/loss reported on Form 4797, line 17, 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	Total expense/deduction items (from Part III, line 39) .				
28	Other items with no differences				
29a	Mixed groups, see instructions. All others, combine lines 26 through 28				
	1120 subgroup reconciliation totals				
	Life insurance subgroup reconciliation totals				
30	Beconciliation totals Combine lines 20a through 20a	1			1

 Reconciliation totals. Combine lines 29a through 29c
 Image: Combine lines 29a through 29c

 Note. Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

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Sche	dule M-3 (Form 1120-PC) 2008				Page 3	
Name of corporation (common parent, if consolidated return)				Employer identification number		
Chec	k applicable box(es): (1) Consolidated group (2) Parent corp	(3) Consolidated e	eliminations (4) 🗌 Subsidia	ry corp (5)	Mixed 1120/L/PC group	
Chec	k if a sub-consolidated: (6) 🗌 1120-PC group (7) 🗌 1120-PC (eliminations				
Name	e of subsidiary (if consolidated return)			Employer id	lentification number	
Ра	rt III Reconciliation of Net Income (Loss) pe Taxable Income per Return-Expense/			Corporatio	ns With	
	Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return	
1	U.S. current income tax expense				-	
2	U.S. deferred income tax expense					
3	State and local current income tax expense					
4	State and local deferred 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	Stock option expense					
9	Other equity-based compensation					
10	Meals and entertainment					
11	Fines and penalties					
12	Judgments, damages, awards, and similar costs					
13	Parachute payments					
14	Compensation with section 162(m) limitation					
15	Pension and profit-sharing					
16	Other post-retirement benefits					
17	Deferred compensation					
18	Charitable contribution of cash and tangible property					
19	Charitable contribution of intangible property					
20	Charitable contribution limitation/carryforward					
21	Write-off of premium receivables					
22	Guarantee fund assessments					
23	Current year acquisition or reorganization investment banking fees					
24	Current year acquisition or reorganization legal and accounting fees					
25	Current year acquisition/reorganization other costs					
26	Amortization of acquisition, reorganization, and start-up costs					
27	Amortization/impairment of goodwill, insurance in					
	force, and ceding commissions					
28	Other amortization or impairment write-offs					
29	Discounting of unpaid losses (section 846) (attach schedule)					
30	Reduction of loss deduction (section 832(b)(5)(B))					
31						
32	Bad debt expense and/or agency balances written off					
33	Deduction from a special loss discount account .					
34 25	Corporate owned life insurance premiums					
35	Purchase versus lease (for purchasers and/or lessees)					
36 27	Interest expense (attach Form 8916-A)					
37	Domestic production activities deduction					
38	Other expense/deduction items with differences (attach schedule)					
39	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					

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