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

Department of the Treasury Internal Revenue Service

## 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.



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	Check	applicable	box(es):	(1)	☐ No	n-consol	idated retu	ırn					-	n 1120-	• .
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	<ul> <li>No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.</li> <li>Did the corporation prepare a certified audited non-tax-basis income statement for that period?</li> <li>Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.</li> <li>No. Go to line 1c.</li> </ul>														
С	☐ Yes	e corporations. Complete S. Skip lines	e lines 2a tl	hrough 1	1 with	respect t	to that inco	ome s	statement.		books	and red	ords o	on line	la.
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	Enter the income statement period: Beginning/ Ending/ 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.														
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Name	of corporation (common parent, if consolidated return)			Em	ployer iden	tification number	
Shook	applicable bay(as); (1) Cappelidated group (2) Perent corn (2)	Consolidated climin	entions (4) Suboid	iony corp. (F)	Mixed 110	20/L/DC group	
Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120-L group (7) 1120-L eliminations							
	of subsidiary (if consolidated return)	15		Em	plover iden	tification number	
	, (						
Par	t II Reconciliation of Net Income (Loss) pe	r Income State	ment of Includ	lible Corp	orations	s With	
	Taxable Income per Return (see instruct						
		(a) Income (Loss) per	(b)	(c)		(d)	
	Income (Loss) Items	Income (Loss) per Income Statement	Temporary Difference	Perma Differe		Income (Loss) per Tax Return	
	(Attach schedules for lines 1 through 11)		40				
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	D					
9 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	Accrual of bond discount						
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 22	Original issue discount and other imputed interest 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				+		
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)			+	$\longrightarrow$		
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,						
h	combine lines 26 through 28						
	PC insurance subgroup reconciliation totals						
30	Reconciliation totals. Combine lines 29a through 29c						
	Note Line 20 column (a) must equal the amount on Dort L line	11 and salumn (d)	aust squal Form 11	20 1 2005	line 20		

Sche	dule M-3 (Form 1120-L) 2008				Page 3
Name	e of corporation (common parent, if consolidated return)			Employer ide	entification number
	capplicable box(es): (1) Consolidated group (2) Parent corp (3		ations (4) Subsidiar	y corp (5) Mixed 1	120/L/PC group
	x if a sub-consolidated: (6) 1120-L group (7) 1120-L elimination	าร			
Name	e of subsidiary (if consolidated return)			Employer ide	entification number
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Pa	rt III Reconciliation of Net Income (Loss) pe Taxable Income per Return—Expense/				is with
	raxable income per neturn—Expense/				
	Expense/Deduction Items	(a) Expense per	(b) Temporary	(c) Permanent	(d) Deduction per
	ZAPONOO, DOUGONON NOMO	Income Statement	Difference	Difference	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	Equity-based compensation				
9	Capitalization of deferred acquisition costs				
10	Amortization of deferred acquisition costs				
11 12	Meals and entertainment				
13	Judgments, damages, awards, and similar costs				
14	Parachute payments				
15	Compensation with section 162(m) limitation				
16	Pension and profit-sharing				
17	Other post-retirement benefits				
18	Deferred compensation				
19	Charitable contribution of cash and tangible property .				
20	Charitable contribution of intangible property				
21	Charitable contribution limitation/carryforward				
22	Change in section 807(c)(1) tax reserves				
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				
26	reserves				
20	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				
31	Section 846 amount				
32 33	Depreciation  Bad debt expense/agency balances written off				
34	Corporate owned life insurance premiums				
35	Purchase versus lease (for purchasers and/or lessees)				
36	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.				