SCHEDULE M-3 (Form 1120-L)

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

OMB No. 1545-0128

2009

Department of the Treasury Internal Revenue Service ▶ Attach to Form 1120-L.▶ See separate instructions.

varrie o	le of corporation (common parent, il consolidated return)		mployer identification number		
	Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated	idated return (Fo	orm 11	20-L only)	
		nt subsidiaries s	chedu	le attached	
Part					
1a	'				
	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	 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? 				
_					
C	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					
b		on line 2a?			
	Yes. (If "Yes," attach an explanation and the amount of each item restated.)				
	□ No.				
С	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.)				
	□ No.				
3a	Is any of the corporation's voting common stock publicly traded?				
	Yes.				
	□ No. If "No," go to line 4a.				
	Enter the symbol of the corporation's primary U.S. publicly traded voting common stock Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting				
С	common stock				
	COMMON Stock				
4a	Worldwide consolidated net income (loss) from income statement source identified in Pa	art I, line 1 .	4a		
b	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 amo		5b		
6a	Net income from nonincludible U.S. entities (attach schedule)		6a	()	
b 70	Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amoun Net income (loss) of other includible foreign disregarded entities (attach schedule)		6b		
7a b	Net income (loss) of other includible foreign disregarded entities (attach schedule) Net income (loss) of other includible U.S. disregarded entities (attach schedule)		7a 7b		
C	Net income (loss) of other includible corporations (attach schedule)		7c		
8	Adjustment to eliminations of transactions between includible entities and noninclu				
	(attach schedule)		8		
9	Adjustment to reconcile income statement period to tax year (attach schedule)		9		
10a	Intercompany dividend adjustments to reconcile to line 11 (attach schedule)		10a		
b	Other statutory accounting adjustments to reconcile to line 11 (attach schedule)		10b		
C	Other adjustments to reconcile to amount on line 11 (attach schedule)		10c		
11	Net income (loss) per income statement of includible corporations. Combine lines 4 Note. Part I, line 11, must equal the amount on Part II, line 30, column (a).	a through 10c	11		
12	• • • • • • • • • • • • • • • • • • • •				
14	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 To	otal Liabilities	<u> </u>		
а	Included on Part I, line 4				
b	Removed on Part I, line 5 ▶				
С	Removed on Part I, line 6 ▶				
А	Included on Part I line 7		_	1	

Schedule M-3 (Form 1120-L) 2009 Name of corporation (common parent, if consolidated return) **Employer identification number** (4) Subsidiary corp Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120-L group (7) 1120-L eliminations Name of subsidiary (if consolidated return) **Employer identification number** Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions) (a) (b) (c) (d) Income (Loss) Items Permanent Income (Loss) per Income (Loss) per Temporary Income Statement Difference Difference 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 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 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 Gross capital gains from Schedule D, excluding amounts from pass-through entities Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses Abandonment losses f Worthless stock losses (attach details) 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 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) must equal Form 1120-L, page 1, line 20.

Schedule M-3 (Form 1120-L) 2009 **Employer identification number** Name of corporation (common parent, if consolidated return) (4) Subsidiary corp Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (5) Mixed 1120/L/PC group Check if a sub-consolidated: (6) 1120-L group (7) 1120-L eliminations Name of subsidiary (if consolidated return) **Employer identification number** Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items (see instructions) (a) (b) (c) (d) **Expense/Deduction Items** Permanent Deduction per Expense per Temporary Income Statement Difference Difference Tax Return 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 Meals and entertainment 12 Fines and penalties 13 Judgments, damages, awards, and similar costs . . . 14 15 Compensation with section 162(m) limitation . 16 Pension and profit-sharing Other post-retirement benefits 17 18 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 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest . . . 27 Current year acquisition/reorganization costs (attach 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 Section 846 amount 31 32 Depreciation 33 Bad debt expense/agency balances written off 34 Corporate owned life insurance premiums 35 Purchase versus lease (for purchasers and/or lessees) Interest expense (attach Form 8916-A) 36 37 Domestic production activities deduction Other expense/deduction items with differences 38 (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