

Insurance Companies Premium Tax Return



Final Reconciliation Return due on or before March 31st,

To be filed under the provisions of *The Insurance Corporations Tax Act*, for the year ended December 31,

Name of Company

Address of Company

	Life, Accident and Sickness insurance		Other than Life Insurance	
Gross DIRECT premiums receivable less return premiums (Disregard reinsurance assumed or ceded)	101		102	
Note: Life companies include A&S premiums on line 101. Other than life companies enter A&S premiums on line 112.				
ADD: Other premiums (provide detail below)	103		104	
TOTAL: Life companies add lines 101 and 103 Other than Life companies add lines 102 and 104	105		106	
DEDUCT: Dividends payable to policyholders	107		108	
Marine Insurance (See definition Sec. 4(c)) (for Other than Life companies)			109	
Other (provide detail below)	110		111	
Accident and Sickness DIRECT premiums receivable less return premiums (Other than Life companies, only)			112	
TOTAL DEDUCTIONS: Life companies add lines 107 and 110. Other than Life companies add lines 108, 109, 111 and 112.	113		114	
Life Companies Line 105 minus Line 113 Other than Life Companies Line 106 minus Line 114	115		116	
TAX PAYABLE Life companies – 2% of Line 115	117			
Other than life companies – 3% of Line 116			118 a)	
Other than life companies – 2% of Line 112			118 b)	
TOTAL (118a and 118b)				
QUARTERLY PAYMENTS PAID (excluding penalties)	119		120	
LIFE Line 117 minus Line 119 OTHER THAN LIFE Line 118 (total) minus Line 120	121		122	

If the result on lines 121 or 122 is **positive**, you have a balance owing. **Cheque is payable to Minister of Finance.**

If the result on lines 121 or 122 is **negative**, you have an overpayment. Select one of the overpayment options below:

1. **Overpayment to be refunded.** Business No. or GST # _____
2. **Overpayment to be applied to next taxation year.**

IMPORTANT: A copy of your Life-1 or Life-2, pages 95.010L and 95.020L OR your P&C-1 or P&C-2, page 67.10 must be included with this return. The above figures must agree with those reported in the Annual Statement to the Superintendent of Insurance, Manitoba; if not, a reconciliation of the difference must be attached.

CERTIFICATION I hereby certify that the foregoing statement is true and correct and in accordance with the provisions of *The Insurance Corporations Tax Act*.

At _____ (Place) _____ (Signed)

_____ (Date) _____ (Position)

Telephone No. _____ Fax No. _____ E-Mail: _____