

Tax and Revenue Administration

To be completed by insurers in respect of business transacted in Alberta with the exception of certain fraternal societies. See Information Circular CT-21 for complete program details. ONE COMPLETED RETURN WITH SUPPORTING DOCUMENTATION must be received by Tax and Revenue Administration **within 75 days** following the taxation year. If a return is not filed on time, a late-filing penalty will be imposed. If you require assistance, phone 780-427-3044. If calling long distance within Alberta, call 310-0000 then enter 780-427-3044. Fax 780-427-0348.

Alberta Corporate Account No. ■	Office Use Only		03
Taxation Year Ending ■ Year Month Day			
Has your Taxation Year End changed since your last return was filed? (Please check)		Yes	No
If Yes, provide the reason for the change: <input type="checkbox"/> Amalgamated <input type="checkbox"/> Change in Control <input type="checkbox"/> Other - specify: _____			
Is this an amended return? (Please check)		Yes	No
Name of person to contact regarding this return (please print):			
Contact Person's Telephone Number: ()			

Corporation Name and Address

	Life Insurance and Accident and Sickness Insurance (In Dollars not rounded to '000s)		Other Insurance (In Dollars not rounded to '000s)	
Total Gross Insurance Premiums in respect of business transacted in Alberta (for example: direct premiums receivable during the year) less premiums returned	103	00	106	00
Dividends paid or credited to policy holders in Alberta as reported in the LIFE or P&C documents	112	00	115	00
Add/Deduct Other Adjustments (For a deduction, enter value with a negative sign)	120	00	124	00
Description of Other Adjustments: (Must be completed if there is an entry on line 120 or line 124)				
Taxable Insurance Premiums: (line 125 = line 103 - line 112 + line 120) (line 127 = line 106 - line 115 + line 124)	125	00	127	00

(Continued on page 2)

Tax Payable:

Part A - Calculation of Prorated Number of Days in Taxation Year End:

	Number of Days	Calculation of Prorate Factor (Must be six decimal places)	
Before April 1, 2016	A: _____	PRORATE FACTOR 1 = A/C: 0.	
After March 31, 2016	B: _____		PRORATE FACTOR 2 = B/C: 0.
Total Days in Taxation Year	C: _____		

Part B - Calculation of LINE 130: Tax Payable for Life Insurance and Accident and Sickness Insurance

Amount - Line 125 on Page 1	Tax Rate	Prorate Factor (from Part A)	
\$ _____ .00	X 2%	X Prorate Factor 1	= \$ _____ .00 (i)
\$ _____ .00	X 3%	X Prorate Factor 2	= \$ _____ .00 (ii)
Total of (i) plus (ii):			\$ _____ .00 <i>Enter Total on Line 130 on Page 3</i>

Part C - Calculation of LINE 131: Tax Payable for Other Insurance

Amount - Line 127 on Page 1	Tax Rate	Prorate Factor (from Part A)	
\$ _____ .00	X 3%	X Prorate Factor 1	= \$ _____ .00 (iii)
\$ _____ .00	X 4%	X Prorate Factor 2	= \$ _____ .00 (iv)
Total of (iii) plus (iv):			\$ _____ .00 <i>Enter Total on Line 131 on Page 3</i>

INSTRUCTIONS

- One completed Alberta Insurance Premiums Tax Return and supporting documentation must be received by Tax and Revenue Administration within 75 days following the taxation year end. Mail or send to: TAX AND REVENUE ADMINISTRATION, 9811 109 ST, EDMONTON AB T5K 2L5. Fax: 780-427-0348.
- If a return is not filed on time, a late-filing penalty will be imposed. The late-filing penalty is 5 percent of the unpaid tax as of the required filing date, plus 1 percent for each complete month that the return is late, to a maximum of 12 months. Penalties charged for late-filed returns are subject to interest.
- When filing using forms printed from the Internet, payment must be mailed or delivered to Tax and Revenue Administration at the address indicated above. Payment cannot be made in person at financial institutions because of their need for special encoded paper. **Payment can be made on-line at most financial institutions** in Canada. Please contact TRA or your bank if you require further details. All payment should be in Canadian funds and all cheques made payable to the Government of Alberta.
- To reduce processing costs, Tax and Revenue Administration will normally neither collect nor refund assessed amounts of less than \$20.00. If Tax and Revenue Administration deems it appropriate, action may be taken to collect amounts under \$20.00.

Tax Payable from Part B and C on Page 2

130		00
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131		00
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Total Tax Payable:
Sum of line 130 and line 131

132		00
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Prior Payments made for this taxation year:

135		00
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Amount Owing/Overpaid:
Line 132 minus line 135
(An assessed balance, including interest and penalty charges, of less than \$20.00 will be neither charged nor refunded. See Instructions below.)

138		00
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Amount Enclosed:
(Please complete the Remittance Advice on the bottom of page 1)

141		00
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If overpayment, indicate desired disposition:
 1 = Refund

143	
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 2 = Apply to Insurance Premiums Tax Account for the next taxation year _____

A copy of your P&C, pages 67.10 and 93.30 OR your LIFE, pages 95.010 and 95.020 must be included with your Alberta Insurance Premiums Tax Return. (Note: the P&C or LIFE pages are from the fourth quarter return submitted to the Superintendent of Insurance).

CERTIFICATION

I am an authorized signing officer of the corporation. I certify that this return has been examined by me and is a true, correct and complete return as required by Part 9 of the Alberta Corporate Tax Act.

Name (please print) _____ Telephone Number () _____

Signature _____ Date _____