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FINANCE
Office of Superintendent

**First Quarter - For Life Premiums
 INSURANCE PREMIUMS TAX ACT**

To be filed under the provisions of the **Insurance Premiums Tax Act**, for the quarter ended March 31, (due 60 days after company's first quarter end.)

Banks or Subsidiaries, for the first quarter ended,

Name of Company _____

Address of Canadian Head Office _____

Life Premiums \$

Accident & Sickness Premiums \$

Gross DIRECT premiums receivable from policyholders in Nova Scotia (Disregard reinsurance assumed or ceded)	1		2	
ADD: premiums receivable outside Nova Scotia with respect to resident of Nova Scotia	3		4	
Add premiums related to staff insurance plans respecting residents of Nova Scotia	5		6	
Add: other (provide detail below)	7		8	
TOTAL: Life premiums Add lines 1,3,5, & 7	9		10	
Accident & Sickness premiums Add lines 2,4,6 & 8				
DEDUCT: Dividends payable to policyholders	11		12	
Life: line 9 minus line 11. Accident & Sickness: lines 10 minus line 12.	13		14	
TAX PAYABLE Life Premiums – 3% of Line 13 Accident & Sickness premiums – 3% of Line 14	15		16	
DEDUCT PREVIOUS AMOUNTS PAID (excluding penalties)	17		18	
BALANCE OF TAX PAYABLE LIFE Line 15 minus Line 17 ACCIDENT & SICKNESS Line 16 minus Line 18	19		20	

If the result on lines 19 or 20 is **positive**, you have a balance owing. Cheque is payable to **Minister of Finance**.

If the result on lines 19 or 20 is **negative**, you have an overpayment. Select the option below if a refund is due.

Overpayment to be refunded.

IMPORTANT: A copy of your Life-1 or Life-2, pages 95.010L and 95.020L must be included with this return. The above figures must agree with those reported in the Annual Statement to the Superintendent of Insurance, Nova Scotia. If there are differences, an explanation for the difference must be attached.

CERTIFICATION: I _____ hereby certify that the forgoing statement is true and correct and in accordance with the provisions of *The Insurance Premiums Tax Act*.

At _____
 (Place)

 (Signed)

 (Date)

 (Position)

Telephone No. _____ Fax No. _____ Email: _____