
Standard Format

Insurers are to complete the latest printed version of the Interim Return approved by the Canadian Council of Insurance Regulators or similar computer-generated pages that conform in appearance, size and content (where required), together with a diskette (where required). (See pages IX(f)-1 and IX(g)-6 for Diskette Filing Specifications and Filing Deadlines / Requirements.)

The Interim Return includes the following pages:

Cover page ...	Certification (hard copy)
Page 20.10 ...	Assets
20.20 ...	Liabilities and Head Office Account
20.30 ...	Statement of Income
20.45 ...	Head Office Account; Reserves
30.40 ...	*Minimum Excess Assets over Liabilities (Quebec)
30.45 ...	*Required Margin on Net Unearned Premiums (Quebec)
30.47 ...	*DPAE & Unearned Commission Adjustment (Quebec)
30.80 ...	Branch Adequacy of Assets Test (BAAT)
30.81 ...	BAAT: Margin Required for Assets
40.05 ...	Summary of Investments and Limits
60.20 ...	Premiums and Claims - Total
67.10 ...	Premiums Written
67.20 ...	Premiums Earned
67.30 ...	Claims Incurred
70.35 ...	**Reinsurance Ceded to Unregistered Insurers - including Marine
70.39 ...	Reinsurance Ceded to Unregistered Insurers - excluding Marine
80.10 ...	Commissions

** Only Insurers that are required to file an Interim Return with Quebec are to complete these pages. All other insurers should not file hard copies of pages 30.40, 30.45, and 30.47.*

*** Complete only if licensed in a Province that regulates Marine business.*

The **name of the insurer** and the **date of the return** should be printed on every page.

Certification: Cover page (hard copy) / Diskette Transmittal Form

The **certification** must be signed by the Chief Agent, or by a senior financial officer whose name would normally appear on Page 10.10 of the Annual Return, preferably the chief financial officer who could be contacted if a Regulator has any questions about the Interim Return.

Generally Accepted Accounting Principles (GAAP)

The Interim Return should be prepared in accordance with GAAP and with the statutory provisions that were applied in the preparation of the most recent Annual Return that the insurer filed with its Canadian Insurance Regulator(s).