

PART I.3 TAX RETURN - TAX ON LARGE INSURANCE CORPORATIONS

Name of corporation	Account Number	Ta		ar-end
•		Day	Month	Year

- This return is to be used for 1992 and subsequent taxation years by insurance corporations that have Part I.3 tax payable before the deduction for surtax credits.
- This return does not include the amendments to clause 181.3(1)(c)(ii)(A) contained in Bill C-27 which received Royal Assent on June 15, 1994.
- Form T2149(E) Rev. 91 continues to apply to taxation years ending after June, 1989 but before 1992.
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 in respect of its capital, investment allowance, taxable capital or taxable capital employed in Canada or in respect of a partnership in which it has an interest.
- Subsection 181(1) defines the terms "financial institution", "long-term debt" and "reserves".
- No Part I.3 tax is payable for a taxation year by a corporation that was:
 - 1) a non-resident owned investment corporation throughout the year, or
 - 2) a bankrupt (as defined by subsection 128(3)) at the end of the year, or
 - 3) throughout the year a deposit insurance corporation as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1), or
 - 4) throughout the year exempt from tax under section 149 on all of its taxable income, or
 - 5) neither resident in Canada nor carried on business through a permanent establishment in Canada at any time in the year, or
 6) throughout the year a corporation described in subsection 136(2) the principal business of which was marketing (including processing incidental to or connected therewith) natural products belonging to or acquired from its members or customers.
- Parts, sections, subsections, paragraphs, and subclauses referred to in this return are those of the Income Tax Act.
- File the completed T2149 with the T2 Corporation Income Tax Return Form T2 within six months from the end of the taxation year.

CANADIAN RESIDENT CORPORATIO	CAPITAL N THAT CARRIED ON A LIFE INSURANCE BUSINESS
To be completed by an insurance corporation that was resident in Canada and Add the following amounts as at the end of the year: Long-term debt	
Capital stock (see Note below)	
Retained earnings	
Contributed surplus	
Any other surpluses	809
Total	810 \$ \$
Deduct: Deferred tax debit balance at the end of the year	
Any deficit deducted in computing the shareholders' equity at the e	nd of the year
Total deductions	813
Capital for the year	814 \$
Note: In the case of an insurance corporation incorporated without share capita	I, enter the amount of its members' contributions.

OR

To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on a life insurance business.
Reserves that were not deducted in computing income under Part I for the year 815 \$
Long-term debt
Capital stock (see note below)
Retained earnings 818
Contributed Surplus 819
Any other surpluses 820
Total
Deduct:
Deferred tax debit balance at the end of the year
The total amount of its deferred acquisition expenses in respect of its property and casualty insurance business in Canada, to the extent that it can reasonably be attributed to an amount included in the amount determined at line 815 above.
Any deficit deducted in computing the shareholders' equity at the end of the year
Total Deductions
Capital for the year
Note: In the case of an insurance corporation incorporated without share capital, enter the amount of its members' contributions.

	ORPORATION THAT CARRIED ON		
To be completed by an insurance corporation that was through. The total of the following amounts at the end of the year:		carried on an insurance business	in Canada at any time in the year.
The greater of its surplus funds derived from operations (within 138(12)), computed as if no tax were payable under Part I.3 o surplus.	Part VI for the year, and its attributed	830 \$	
Any other surpluses relating to insurance businesses carrie	d on in Canada	831	
Long-term debt that may reasonably be regarded as relating to insurance	businesses carried on in Canada	832	<u> </u>
Subtotal		833 \$	
Add the difference, if any, between the following:			
Reserves for the year (other than reserves for amounts pay reasonably be regarded as having been established in resp in Canada	ect of insurance businesses carried on	834	
Deduct:			
The total of each reserve (other than a reserve described in subparagraph 138(3)(a)(i)) that was included in the amount determined in 834 above and was deducted in computing income under Part I for the year	835 \$		
The total of each reserve described in subparagraph 138(a)(i) that was included in the amount determined in 834 above and was deductible under subparagraph 138(3)(a)(i) in computing income under Part I for the year	836		
The total of each amount outstanding (including any accrued interest) as at the end of the year in respect of a policy loan (within the meaning of subsection 138(12)) made by the corporation that was deducted in computing the amount determined in 836 above	837 .		
The total of its deferred acquisition expenses in respect of its property and casualty insurance business in Canada, to the extent that it can reasonably be attributed to an amount included in the amount determined at 834 above	838		
** - A - 1		k c	
Total deductions	839	840 \$	- ▶
Difference (834 - 839) (if negative, enter zero) Capital for the year (833 + 840)			841 \$
Add the carrying value at the end of the year of the followis subsection 138(12):	INVESTMENT ALLOWANC	E that are non-segregated prope	rties within the meaning assigned by
All shares of the capital stock of related financial institutions	(including related insurance corporations)		845 \$
All long-term debts of related financial institutions (including			
Investment allowance for the year			847 \$
Notes: (1) A share of the capital stock or long-term debt of an from the value of any asset determined above.(2) In the case of an insurance corporation, that was t carrying on an insurance business in Canada.			
	TAXABLE CAPITAL		
Capital for the year (Amount 814 or 826 or 841, whichever is an			
Deduct: Investment Allowance for the year (Amount 847)			
Taxable Capital for the taxation year			351 \$
	FAXABLE CAPITAL EMPLOYED IN	I CANADA	· · · · · · · · · · · · · · · · · · ·
The total of all amounts each of which is the carrying value at t Canada and that is non-segregated property within the meanin			904 \$
Add: Where the insurance corporation has an interest in a p amounts each of which is the carrying value of an asse end of its fiscal period ending at or before the end of th income or loss is of the partnership's income or loss fo	t of the partnership, that is tangible prope e year, that the insurance corporation's s	erty used in Canada, at the hare of the partnership's	

Page 4

CANADIAN RESIDENT CORPORATION THAT CARRIED ON A LIFE INSURANCE BUSIN		
To be completed by an insurance corporation that was resident in Canada and carried on a life insurance business, at any time in the year.		
Amount 852 from above	860	\$
Amount 652 iron above 861 \$	_	
Add: Total of amounts described in subclause 181.3(1)(c)(ii)(A)(II) (Amount T from page 6)	_	\$
Add: Total of amounts described in subclause Tot.s(T/C)(n/(A/(ii) (Amodnic Finom page 0)	863	
Subtotal	864	
Canadian Reserve Liabilities at year end	865	
Total Reserve Liabilities at year end	866	
Total of amounts described in subclause 181.3(1)(c)(ii)(A)(IV) (Amount U from page 6)	867	\$
(863 X 864/(865+866))		*
Add the difference, if any between the following:		
Reserves for the year (other than reserves for amounts payable out of segregated funds) that may reasonably be regarded as having been established in respect of insurance businesses carried on in 868		
Canada	-	
Deduct		
Deduct: The total of each reserve (other than a reserve described in		
subparagraph 138(3)(a)(i) that was included in the amount		
determined in 868 above and was deducted in computing income under Part I for the year)		
The total of each reserve described in subparagraph		
138(3)(a)(i) that was included in the amount determined in 868		
above and was deducted under subparagraph 138(3)(a)(i) in computing income under Part I for the year 870 \$		
The total of each amount outstanding (including any accrued		
interest) as at the end of the year in respect of a policy loan (within the meaning of subsection 138(12) made by the		
corporation that was deducted in computing the amount		
determined in 870 above)		
Total deductions - Amounts 869 + 870 + 871 872 \$		
Total deductions - Amounts 869 + 870 + 871		
Difference (Amount 868 less Amount 872) (if negative, enter 0)	-	
	-	•D
Difference (Amount 868 less Amount 872) (if negative, enter 0) 873 § Taxable Capital Employed in Canada (Amounts 860 + 867 + 873) 873 (Amounts 860 + 867 + 873)	- 874	\$
	- 874	\$D
	- 874	\$
	874	\$
Taxable Capital Employed in Canada (Amounts 860 + 867 + 873)		\$(Enter on page 1)
Dimension Canada (Amounts 860 + 867 + 873) OR CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BIL	JSINES	\$(Enter on page 1)
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Dimension Canada (Amounts 860 + 867 + 873) OR CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on	JSINES a life ins	\$ (Enter on page 1) S urance business.
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OR CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BI To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on Amount 852 from above	JSINES a life ins 880 350 884	\$ (Enter on page 1) S urance business. \$ \$ (Enter on page 1)
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Difference (Amount 866 less Amounts 860 + 867 + 873) OR OR CANADIAN RESIDENT CORPORATION THAT DID NOT CARRY ON A LIFE INSURANCE BU To be completed by an insurance corporation that was resident in Canada at any time in the year and throughout the year did not carry on Amount 852 from above	JSINES a life ins 880 350 884 n Canada 890	\$ (Enter on page 1) S urance business. \$ \$ (Enter on page 1)
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Complete the following to determine the amounts to use on page 4 in the calculation of the taxable capital employed in Canada of a Canadian resident corporation that carried on a life insurance business.

Part A:

(1)	(2)		(3)	(4)	(5)	(6)
Name of foreign insurance subsidiary	Capital of foreign insurance subsidiary per regulation 8605(1)(a) (From column 9 in Part B)	Capital stock and long-term debt invested in the subsidiary per regulation 8605(1)(b)		Any additional surplus contributed into the subsidiary per regulation 8605(1)(c)	Amounts to be included in 181.3(1)(c)(ii)(A)(II) Colums (2)-[(3)+(4)]	Reserve Liabilities per regulation 8605(2) and included in 181.3(1)(c)(ii)(A)(IV)
		Capital	Long-Term Debt			
				·····		·········
				Total	Т	
					(enter on page 4)	(enter on page 4)

Part B:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Name of Foreign Insurance Subsidiary	Long-term debt	Capital Stock per subparagraph 181.3(3)(b)	Retained Earnings	Surpluses	Subtotal (2)+(3)+(4)+(5)	Deferred tax debit balance	Deficit deducted in computing shareholder's equity	Capital (6)-[(7)+(8)] Enter in column 2 in Part A above

Notes: 1) The equity and consolidation methods of accounting shall not be used.

2) Complete Part B as if the foreign insurance subsidiary was resident in Canada throughout the year.

3) Include in column (3), in Part A, the cost of investments in respect of share capital or long-term debt.

4) Amount in column (5), in Part A, for each subsidiary cannot be less than zero.

5) Complete amounts as if the foreign life insurance subsidiary had to report to the Office of the Superintendent of Financial Institutions for that year.

6) Where a corporation has elected to have the amendment to subparagraph 190.11(b)(i) appy to its 1991 and subsequent taxation years, the amendment under 181.3(1)(c)(ii)(A) will also apply to the corporation for those years.

Page 6

Per Trib ² and accessure treatmone years, topportions can claim a circle agained hute Per I is for the ansume of Canadian surfare personals. This is called Surfax coeffic must be applied in order of the object frame. Per Trib ² and accessure treatmone or and access of the Surfax Coeffic must be applied in order of the object frame. The applied in the appl	CALCULATION OF CURRENT YEAR SURTAX CREDITS
Canadia Suitze Payales	 Financial Institutions can also apply the Surtax credit against their Part VI tax but only after applying the maximum amount against Part I.3 tax. Any Unused Surtax credit can be carried back three years or carried forward seven years but never to a taxation year ending before 1992. The Unused Surtax credits must
Caracter Sorter Payable: Per In Insurance business at any time In the year at resident in Canada, or a company that caried on a life insurance business at any time In the year at the 205 form your 12 Return In any other care. In a store for your 12 Return In any other care. In a store for your 12 Return In the Store form your 12	Current Year Surtax Credit equals Current Year Canadian Surtax Pavable
Provide Insurance corporation hal was throughout the year not resident in Canada, or a company that caried on a life insurance business at any time D In the year	
In the vari:	
Line 300 trom your 12 Return	
In any other case, Line 30% from your 72 Return Line 35% from page 4 D D Deletes role, mount D cannet exceed the corporations tax payable under Part 1 for the the year as calculated without reference to subsections 125.2(1) and 125.3(1) (amount N from page 5 of form 7204-(E). CALCULATION OF PART L3 TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK Amount D	
Line 300 from your 72 Return	In any other case
Hease note, amount D cannot to exceed the corporation's tax payable under Part I for the the year as calculated without reference to subsections 125.2(1) and 125.2(1) (amount N CALCULATION OF PART I S TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK Amount D Less Part I S tax before deducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting surfax credits (from Line 375 on page 1) F and the specified edducting Part I is accredits for 1982 and subsequent laxation years, that may be carried forward (from pror H F and Line and Cine and F and Cine and F and Line a	Line 209 from your T2 Beturn _ Line 350 from page 4 _ D
Item page 5 of low T28-4(b). CALCULATION OF PART I.3 TAX CREDIT AVAILABLE FOR CARRY-FORWARD OR CARRY-BACK Amount D	Line 351 from page 3
Amount D Less Part 13 tax before deducting surfax credits (from Line 375 on page 1) Less Part 13 tax before deducting surfax credits (from Line 375 on page 1) Less Part 13 tax before deducting surfax credits (from Line 375 on page 1) Rest Amount P is opatite: The secose may be used to reduce Part VI tax payable to the extent that the Part VI tax payable exceeds Part 11 tax roughts on page 1 of form T2044 Less the total of: Amount F is negative. Amount of Part 13 tax credits from the current year that can be carried back to itxation years prior to 1992 to reduce Amount F is negative. Amount of uncaed surfax credit, for 1992 and subsequent taxation years, that may be carried forward (from prior years) to reduce Part 13 tax payable in the current year. Het This also represents the amount of uncaed surfax credits (Amount N from page 5 of form T2044) Less the total of: Amount E above Max This represents the maximum amount of Part 13 tax credits (Amount N from page 5 of form T2044) Less the total of: Amount E above Maximum Claim CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT Amount Max credits carried back (cannot exceed anount H above) Maximum Claim CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT Amount F (f positive) Less: Part 13 tax credits carried back (cannot exceed anount H above) Less: Part 13 tax credits carried back (cannot exceed anount H above) Less: Part 13 tax credits carried back (cannot exceed anount H above) S CENTRENT SURFACEEDIT Amount F (f positive) Less: Part 13 tax credits carried back (cannot exceed anount H above) Net Amount F (f positive) Less: Part 13 tax credits carried back anount M from page 1 of form T2044 Amount F (f positive) Less: Part 13 tax credits carried back and the thore page 1 of form T2044 Amount F (f positive) Less: Part 13 tax credits carried forward from taxation years pifor to 1992, see amount J above) Net Amount F CERTIFICATION Signature only required If this form is filed separately from signed T2 return. I Grave parti Greace partit Grave partity	
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Net Amount	
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page 1 of tom T204	
If amount F is negative: Amount of Part I3 tax credits from the current year that can be carried back to taxation years prior to 1992 to reduce Caradian Surfax payable in the gament of unused surfax credits for 1992 and subsequent taxation years, that may be carried forward from prior years) for docuent I3 tax payable in the current year	page 1 of form T2044
Note: The also represents the amount of unused surfax credit, for 1982 and subsequent taxation years, that may be carried forward (from prior years) to reduce Part 13 tax payable in the current year.	If amount F is negative: Amount of Part I.3 tax credits from the current year that can be carried back to taxation years prior to 1992 to reduce
years) to reduce Part 1.3 tax payable in the current year.	
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Arount E above Part V1 tax before deducting tax credits (Amount M from page 1 of form T2044) Lesser of Amounts G and I. This represents the maximum amount of Part I.3 tax credit that may be carried forward from tax years prior to 1992 and applied this year to reduce Canadian Suitax Payable (Refer to form T562 for Unused Part I.3 tax credit balance) Note: The portion of Amount J carried forward should be entered at line 226 of the T2 return. MAXIMUM SURTAX CREDITS THAT MAY BE CLAIMED Amount E Less: Part I.3 tax credits carried back (cannot exceed amount H above) CALCULATION OF CURRENT YEAR UNUSED SURTAX CREDIT Amount F (if positive) Less: Part I.3 tax credits claimed (carried forward from taxation years prior to 1992, see amount J above) Net amount Amount W from page 5 of form T2044 Less the total of: Amount M from page 1 of form T2044 Less the total of: Amount M from page 1 of form T2044 Less the total of: Amount M from page 1 of form T2044 Less the total of: CERTIFICATION Signature only required if this form is filed separately from signed T2 return. CERTIFICATION	
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