



**POLICY REVENUE, BENEFITS AND RELATED EXPENSES, OTHER REVENUE**

	1 CANADIAN NET INCOME FROM REGULATORY STATEMENT	2 NET INCOME FOR TAX PURPOSES
<b>ADDITIONS:</b>		
Premiums	101	
Management fees for segregated funds	102	
Net settlement annuities	103	
Fees for administrative services only business	104	
Other management fees	105	
Other ancillary business income	106	
Policy loan repayments – paragraph 138(4)(c)	107	
Transitional inclusion in respect of unpaid claims – section 12.3	108	
Non-deductible prepaid commissions current year – subparagraph 18(9)(a)(i)	109	
Other (specify)	110	
–	111	
–	112	
<b>SUB-TOTAL</b> (lines 101 to 112)	113	
<b>DEDUCTIONS:</b>		
Policyholder Benefits (see note 1)	114	
Policy dividends paid – subparagraph 138(3)(a)(iii)	115	
Experience rating refunds paid – subparagraph 138(3)(a)(v) or subsection 140(1)	116	
Transfers to and from other funds	117	
Commissions	118	
Interest on policyholder amounts on deposit – subparagraph 138(5)(b)(iii)	119	
Policy loans made – paragraph 138(3)(e)	120	
Non-deductible prepaid commissions from prior year – subparagraph 18(9)(a)(i)	121	
Other (specify)	122	
–	123	
–	124	
<b>SUB-TOTAL</b> (lines 114 to 124)	125	
<b>POLICY REVENUE, BENEFITS AND RELATED EXPENSES, OTHER REVENUE</b> (line 113 minus line 125)	126	
Enter amounts on page 1, line 1		

Note 1: Policy claims are to be reported on a cash basis since unpaid claims are included in the change in policy reserves on page 6.

<b>NET INVESTMENT INCOME AND INTEREST EXPENSE</b>		
	1 CANADIAN NET INCOME FROM REGULATORY STATEMENT	2 NET INCOME FOR TAX PURPOSES
<b>ADDITIONS:</b>		
<b>Bonds:</b>		
Interest earned and accrued	201	
Amortization of net realized gains and (losses)	202	
Income from specified debt obligations – subsection 142.3(1)	203	
Dispositions of specified debt obligations – subsection 142.4(4)	204	
Dispositions of specified debt obligations – subsection 142.4(5)	205	
Income gains and (losses) from disposals	206	
Net taxable capital gains – Schedule 6	207	
Other (specify)	208	
–	209	
<b>SUB-TOTAL (lines 201 to 209)</b>	<b>210</b>	
<b>Preferred and Common Shares:</b>		
Taxable dividends deductible – Schedule 3		
Dividends from taxable Canadian corporations – subsection 138(6)	211	
Dividends from foreign affiliates – section 113	212	
Other dividends	213	
Amortization of realized and unrealized gains and (losses)	214	
Income from mark-to-market properties – subsection 142.5(2)	215	
Dispositions of mark-to-market properties – subsection 142.5(1)	216	
Income gains and (losses) from disposals	217	
Net taxable capital gains – Schedule 6	218	
Foreign accrual property income – section 91	219	
Other (specify)	220	
–	221	
<b>SUB-TOTAL (lines 211 to 221)</b>	<b>222</b>	
<b>Mortgage Loans:</b>		
Interest earned and accrued	223	
Amortization of net realized gains and (losses)	224	
Income from specified debt obligations – subsection 142.3(1)	225	
Dispositions of specified debt obligations – subsection 142.4(4)	226	
Dispositions of specified debt obligations – subsection 142.4(5)	227	
Income gains and (losses) from disposals	228	
Net taxable capital gains – Schedule 6	229	
Other (specify)	230	
–	231	
<b>SUB-TOTAL (lines 223 to 231)</b>	<b>232</b>	
<b>Real Estate:</b>		
Gross income from real estate (excluding imputed rent included on line 234)	233	
Imputed rent for company owned premises	234	
Amortization of realized and unrealized gains and (losses)	235	
Imputed interest benefit on real property – subsection 138(4.4)	236	
Income gains and (losses) from disposals	237	
Net taxable capital gains – Schedule 6	238	
Other (specify)	239	
–	240	
<b>SUB-TOTAL (lines 233 to 240)</b>	<b>241</b>	

<b>NET INVESTMENT INCOME AND INTEREST EXPENSE</b>		
	1 CANADIAN NET INCOME FROM REGULATORY STATEMENT	2 NET INCOME FOR TAX PURPOSES
<b>Other Investment Income:</b>		
Interest received on policy loans – paragraph 138(4)(c)	242	
Interest on short-term deposits and certificates	243	
Interest on overdue premiums	244	
Income from derivative activities	245	
Income from partnerships and trusts	246	
Income from joint ventures	247	
Resource property income	248	
Interest on bank deposits	249	
Income earned on leased equipment	250	
Income earned on other assets	251	
Non-amortizable capital gains and (losses) from the sale of investments	252	
Income gains and (losses) from disposals	253	
Net taxable capital gains – Schedule 6	254	
Income from non-investment property deemed to be designated by regulation 2401(6)	255	
Additional amount from minimum revenue requirement – paragraph 138(9)(b) (see note 1)	256	
Other (specify)	257	
–	258	
<b>SUB-TOTAL</b> (lines 242 to 258)	259	
<b>TOTAL ADDITIONS</b> (lines 210, 222, 232, 241 and 259)	260	
<b>DEDUCTIONS:</b>		
General investment expenses	261	
Real estate expenses	262	
Investment taxes including Part XII.3 tax deductible under paragraph 138(3)(g)	263	
Interest on subordinated debt – subparagraphs 138(5)(b)(i) and (ii)	264	
Other interest expense – subparagraphs 138(5)(b)(i) and (ii)	265	
Depreciation/CCA and terminal loss, net of recapture – Schedule 8 (see note 2)	266	
Resource property deductions – Schedule 12	267	
Other (specify)	268	
–	269	
<b>TOTAL DEDUCTIONS</b> (lines 261 to 269)	270	
<b>PROVISIONS FOR LOSSES AND WRITE-DOWNS:</b>		
Reserve for doubtful or impaired debts – prior year – paragraph 12(1)(d)	271	
Reserve for guarantees – prior year – paragraph 12(1)(d.1)	272	
Bad debts recovered – paragraph 12(1)(i)	273	
Valuation of real estate inventory – increase – subsection 10(1)	274	
<b>SUB-TOTAL</b> (lines 271 to 274)	275	
Reserve for doubtful or impaired debts – current year – paragraph 20(1)(l)	276	
Reserve for guarantees – current year – paragraph 20(1)(l.1)	277	
Bad debts – paragraph 20(1)(p)	278	
Valuation of real estate inventory – decrease – subsection 10(1)	279	
<b>SUB-TOTAL</b> (lines 276 to 279)	280	
<b>NET INCOME FROM INVESTMENTS AND INTEREST EXPENSE</b> – Enter amount on page 1, line 2 (Line 260 minus line 270 plus line 275 minus line 280)	281	
Note 1: Enter amount from line 910 of page 12.		
Note 2: Exclude amounts included in general expenses on page 5, line 313.		

<b>GENERAL EXPENSES AND TAXES (EXCLUDING INVESTMENT EXPENSES)</b>			
		1 CANADIAN NET INCOME FROM REGULATORY STATEMENT	2 NET INCOME FOR TAX PURPOSES
Rent	<b>301</b>		
Salaries, wages and allowances	<b>302</b>		
Employees' and agents' welfare	<b>303</b>		
Head office overhead (non-resident insurers only)	<b>304</b>		
Professional and service fees and expenses	<b>305</b>		
Miscellaneous expenses	<b>306</b>		
Premium taxes	<b>307</b>		
Assessments and Dues	<b>308</b>		
Licenses and fees	<b>309</b>		
Miscellaneous taxes	<b>310</b>		
Charitable donations – Schedule 2	<b>311</b>		
Political donations	<b>312</b>		
Depreciation/CCA and terminal loss, net of recapture – Schedule 8 (see note 1)	<b>313</b>		
Cumulative eligible capital deduction – Schedule 10	<b>314</b>		
Contributions to deferred income plans – Schedule 15	<b>315</b>		
Non-deductible prepaid policy acquisition expenses from prior year – subparagraphs 18(9)(a)(i) and (ii)	<b>316</b>		
Less: Non-deductible prepaid policy acquisition expenses from current year – subparagraphs 18(9)(a)(i) and (ii) (see note 2)	<b>317</b>		
Less: Non-deductible portion of meals and entertainment – subsection 67.1(1) (see note 2)	<b>318</b>		
Less: Non-deductible imputed rent for company owned premises (from page 3, column 1, line 234) (see note 2)	<b>319</b>		
Less: Non-deductible club dues and fees – paragraph 18(1)(l) (see note 2)	<b>320</b>		
Other deductions (specify)	<b>321</b>		
–	<b>322</b>		
–	<b>323</b>		
–	<b>324</b>		
–	<b>325</b>		
–	<b>326</b>		
–	<b>327</b>		
–	<b>328</b>		
–	<b>329</b>		
–	<b>330</b>		
<b>TOTAL GENERAL EXPENSES AND TAXES (EXCLUDING INVESTMENT EXPENSES)</b> (lines 301 to 330)	<b>331</b>		
Enter amounts on page 1, line 3			
Note 1: Exclude amounts included in investment expenses on page 4, line 266.			
Note 2: Lines 317, 318, 319 and 320 must be entered as POSITIVE numbers.			

**CHANGE IN POLICY RESERVES**

	REGULATORY STATEMENT		NET INCOME FOR TAX PURPOSES		
	1 PRIOR YEAR CANADIAN LIABILITIES	2 CURRENT YEAR CANADIAN LIABILITIES	3 MAXIMUM TAX DEDUCTION	4 ACTUAL TAX DEDUCTION	5 PRIOR YEAR DEDUCTION CLAIMED
<b>LIFE POLICY RESERVES:</b>					
Reserves deductible by subparagraph 138(3)(a)(i)					
Life policy reserves	401				
Life policy reserves net of outstanding policy loans and accrued interest	402				
Claims incurred but not reported	403				
Unearned premium reserve in respect of group term life insurance policies	404				
Provision for experience rating refunds	405				
Unpaid claims – subparagraph 138(3)(a)(ii)	406				
Policyholder dividends due and unpaid – subparagraph 138(3)(a)(iii)	407				
Policy dividends payable in following year – subparagraph 138(3)(a)(iv)	408				
Accrued experience rating refunds – subparagraph 138(3)(a)(v)	409				
Less: Post-1995 life policy net negative reserves – paragraph 138(4)(b) (see note 1)	410				
Prior year post-1995 life policy net negative reserves – subparagraph 138(3)(a)(ii.1)	411				
Other (specify)	412				
–	413				
–	414				
<b>NON-LIFE POLICY RESERVES:</b>					
Reserves deductible by paragraph 20(7)(c)					
Claims incurred but not reported	435				
Unpaid claims	436				
Provision for experience rating refunds	437				
Unearned premium reserve	438				
Policyholder dividends due and unpaid	439				
Accrued experience rating refunds – subsection 140(1)	440				
Less: Non-life policy net negative reserves – paragraph 12(1)(e.1) (see note 1)	441				
Prior year non-life policy net negative reserves – subsection 20(22)	442				
Other (specify)	443				
–	444				
–	445				
<b>TOTAL POLICY RESERVES</b> (lines 401 to 445)	446				
DEDUCT: Prior year's reserves	447				
<b>INCREASE (DECREASE) IN RESERVES</b> (line 446 minus 447)	448				
Enter amounts on page 1, line 4					

Note 1: Lines 410 and 441 must be entered as POSITIVE numbers.

**CALCULATION OF TOTAL RESERVE LIABILITIES, CANADIAN RESERVE LIABILITIES, WEIGHTED TOTAL LIABILITIES AND WEIGHTED CANADIAN LIABILITIES  
REGULATIONS 2400(1) AND 8600**

	1 TOTAL RESERVE LIABILITIES	2 CANADIAN RESERVE LIABILITIES	WEIGHTED TOTAL LIABILITIES		WEIGHTED CANADIAN LIABILITIES	
			3 LIFE, ACCIDENT & SICKNESS	4 ANNUITY & OTHER	5 LIFE, ACCIDENT & SICKNESS	6 ANNUITY & OTHER
Net actuarial liabilities under insurance policies	450					
Net actuarial liabilities under annuity contracts	451					
Provision for policyholder dividends and experience rating refunds	452					
Outstanding claims and adjustment expenses	453					
Policyholder amounts on deposit	454					
Other insurance policy and contract liabilities	455					
Accounts payable	456					
Income taxes payable	457					
Mortgage loans and other real estate encumbrances	458					
Other liabilities	459					
Net deferred gains (losses) on disposal of portfolio investments	460					
Future income taxes	461					
Subordinated debt	462					
Other debt	463					
<b>SUB-TOTAL</b> (lines 450 to 463)	464					
Appropriations of surplus						
Cash surrender value deficiencies	465					
Negative reserves	466					
Reserves required by other jurisdictions	467					
Other (specify)	468					
<b>Total and Canadian reserve liabilities</b> (lines 464 to 468)	469					
Less: Foreign policy loans (see note 4)	470					
Canadian policy loans (see note 4)	471					
Excess, if any (line 464 minus lines 470 and 471)	472					
<b>Weighting factor</b>	473		3	1	3	1
Line 472 multiplied by weighting factor	474					
<b>Weighted total and Canadian liabilities</b> (line 474 plus line 475)	475					
	476					

Note 1: Resident insurers that carry on business outside of Canada are required to complete columns 1 to 6.

Note 2: Non-resident insurers are required to complete column 2.

Note 3: Non-resident insurers are required to complete columns 3 to 6 if an election is filed under subparagraph (b)(i) of the definition of attributed surplus.

Note 4: Lines 470 and 471 must be entered as POSITIVE numbers.

**SUMMARY OF INVESTMENT PROPERTY REGULATIONS 2400(1), 2401 AND 2411**

	DESIGNATED		NON-DESIGNATED		TOTAL	
	1 VALUE	2 INVESTMENT REVENUE (See note 1)	3 VALUE	4 INVESTMENT REVENUE (See note 1)	5 VALUE (1 + 3)	6 INVESTMENT REVENUE (See note 1) (2 + 4)
<b>Canadian Equity Property:</b>						
Shares	501					
Income bonds and debentures	502					
Shares of affiliated corporations	503					
Interests in partnerships and trusts	504					
Amounts due or accrued	505					
Less: related expenses (see note 3)	506					
<b>SUB-TOTAL (lines 501 to 506)</b>	507					
<b>Other Canadian Investment Property:</b>						
Real property	508					
Depreciable property	509					
Mortgages, hypothec, agreements of sale or other indebtedness on above	510					
Resource properties	511					
Deposit balances	512					
Bonds, debentures or other indebtedness	513					
Shares of affiliated corporations	514					
Interests in partnerships and trusts	515					
Amounts due or accrued	516					
Less: related expenses (see note 3)	517					
<b>SUB-TOTAL (lines 508 to 517)</b>	518					
<b>Foreign Investment Property:</b>						
Shares	519					
Income bonds and debentures	520					
Shares of affiliated corporations	521					
Interests in partnerships and trusts	522					
Real property	523					
Depreciable property	524					
Mortgages, hypothec, agreements of sale or other indebtedness	525					
Resource properties	526					
Deposit balances	527					
Bonds, debentures or other indebtedness	528					
Amounts due or accrued	529					
Other property acquired to earn GIR (specify)	530					
Less: related expenses (see note 3)	531					
<b>SUB-TOTAL (lines 519 to 531)</b>	532					
<b>TOTAL Investment Property (lines 507, 518 and 532)</b>	533					

Note 1: Investment revenue reported in column 2, 4 and 6 is the amount per regulation 2411(4) and 2411(4.1).

Note 2: Non-investment property deemed to be designated by regulation 2401(6) is not included on page 8. Report income from these properties on page 4, line 255.

Note 3: Lines 506, 517 and 531 must be entered as POSITIVE numbers.

**MEAN CANADIAN INVESTMENT FUND  
LIFE INSURER RESIDENT IN CANADA  
REGULATIONS 2400(1) AND 2412**

	1 PRIOR YEAR	2 CURRENT YEAR
TOTAL OF		
(i) Liability component		
A – B	<b>601</b>	
A = CRL in excess of appropriations of surplus included in CRL (from page 7, column 2, line 464)	<b>602</b>	
B = Canadian outstanding premiums and policy loans	<b>603</b>	
AND		
(ii) Equity component		
Greater of X from line 605 and Y from line 612	<b>604</b>	
$X = C + ((D - E + F) \times (G / H))$	<b>605</b>	
C = 8% of liability component on line 601	<b>606</b>	
D = Deferred realized net gains or deferred realized net losses expressed as a negative number	<b>607</b>	
E = Investments in capital stock and debt of affiliated financial institutions	<b>608</b>	
F = Debt in respect of the acquisition of E	<b>609</b>	
G = Weighted Canadian liabilities (from page 7, line 476, column 5)	<b>610</b>	
H = Weighted total liabilities (from page 7, line 476, column 3)	<b>611</b>	
$Y = (I - J + K + L) \times (M / N)$	<b>612</b>	
I = Insurance business assets	<b>613</b>	
J = Insurance business liabilities	<b>614</b>	
K = General provisions and allowances for impairment of investment property	<b>615</b>	
L = Deferred realized net gains or deferred realized net losses expressed as a negative number	<b>616</b>	
M = Weighted Canadian liabilities (from page 7, line 476, column 5)	<b>617</b>	
N = Weighted total liabilities (from page 7, line 476, column 3)	<b>618</b>	
Canadian investment fund at the end of the year (line 601 + line 604)	<b>619</b>	
50% of the total of line 619 columns 1 and 2		<b>620</b>
Cash-flow adjustment for the year		<b>621</b>
<b>MEAN CANADIAN INVESTMENT FUND FOR THE YEAR</b> (line 620 + line 621)		<b>622</b>

**MEAN CANADIAN INVESTMENT FUND  
NON-RESIDENT INSURER  
REGULATIONS 2400(1) AND 2412**

	1 PRIOR YEAR	2 CURRENT YEAR
TOTAL OF		
(i) Liability component		
Canadian reserve liabilities (from page 7, column 2, line 469)	<b>701</b>	
Less:		
Canadian outstanding premiums, policy loans and reinsurance recoverables (see note 1)	<b>702</b>	
Deferred acquisition expenses in respect of P&C business carried on in Canada (see note 1)	<b>703</b>	
Excess, if any	<b>704</b>	
AND		
(ii) Equity component		
Greatest of amounts A, B and C	<b>705</b>	
8% of liability component on line 704	<b>706</b>	
Canadian deferred realized net gains or deferred realized net losses expressed as a negative number	<b>707</b>	
Amount A (line 706 + line 707)	<b>708</b>	
Surplus funds derived from operations as at the end of the preceding year	<b>709</b>	
Amount on line 707 to the extent not included in line 709	<b>710</b>	
Where an election is filed under subsection 219(4) or 219(5.2), amounts under subparagraph 219(4)(a)(i.1) as at the end of the preceding year	<b>711</b>	
Exceeds		
Amounts under subparagraphs 219(4)(a)(ii), (iii), (iv) and (v) as at the end of the year	<b>712</b>	
Amount B (excess, if any) (line 709 + 710 + 711 - 712)	<b>713</b>	
Attributed surplus for the year	<b>714</b>	
Line 707 if no election made under subparagraph (b)(i) of the definition of attributed surplus	<b>715</b>	
Amount C (line 714 + line 715)	<b>716</b>	
Canadian investment fund at the end of the year (line 704 + line 705)	<b>717</b>	
50% of the total of line 717 columns 1 and 2		<b>718</b>
Cash-flow adjustment for the year		<b>719</b>
<b>MEAN CANADIAN INVESTMENT FUND FOR THE YEAR</b> (line 718 + line 719)		<b>720</b>

Note 1: Lines 702 and 703 must be entered as POSITIVE numbers.

**DESIGNATION TESTS  
REGULATIONS 2400(1), 2401(2) AND 2401(4)**

	1 PRIOR YEAR	2 CURRENT YEAR	3 MEAN
<b>CANADIAN RESERVE LIABILITY TEST</b>			
LIFE INSURANCE BUSINESS IN CANADA			
Canadian reserve liabilities (CRL)	<b>801</b>		
Deduct: Canadian outstanding premiums (see note 2)	<b>802</b>		
Policy loans in respect of Canadian business (see note 2)	<b>803</b>		
Excess, if any	<b>804</b>		
<b>ACCIDENT AND SICKNESS INSURANCE BUSINESS IN CANADA</b>			
CRL	<b>805</b>		
Deduct: Canadian outstanding premiums (see note 2)	<b>806</b>		
Reinsurance recoverables in respect of Canadian business (see note 2)	<b>807</b>		
Excess, if any	<b>808</b>		
<b>OTHER INSURANCE BUSINESSES IN CANADA</b>			
CRL	<b>809</b>		
Deduct: Premiums receivable in respect of Canadian business (to the extent included in CRL) (see note 2)	<b>810</b>		
Deferred acquisition expenses in respect of Canadian business (to the extent included in CRL) (see note 2)	<b>811</b>		
Reinsurance recoverables in respect of Canadian business (see note 2)	<b>812</b>		
Excess, if any	<b>813</b>		
<b>MINIMUM VALUE FOR THE YEAR OF PROPERTY REQUIRED TO BE DESIGNATED</b> (Line 804 + Line 808 + Line 813)	<b>814</b>		
<b>EQUITY LIMIT TEST</b>			
LIFE INSURER RESIDENT IN CANADA			
Value for the year of all equity property	<b>815</b>		
Equity limit for the year (line 815 x G/H from page 9)	<b>816</b>		
Value for the year of Canadian equity property designated for the year	<b>817</b>		
Line 816 less line 817 (amount must not be less than zero)	<b>818</b>		
<b>NON-RESIDENT LIFE INSURER</b>			
If election filed under subparagraph (b)(i) of the definition of attributed surplus:			
Value for the year of all equity property	<b>819</b>		
Ratio of weighted Canadian liabilities to weighted total liabilities (G/H from page 9)	<b>820</b>		
Line 819 x Line 820	<b>821</b>		
8% of mean Canadian investment fund (line 720 page 10)	<b>822</b>		
Greater of line 821 and line 822	<b>823</b>		
If no election filed under subparagraph (b)(i) of the definition of attributed surplus:			
8% of the mean Canadian investment fund (line 720 page 10)	<b>824</b>		
CRL (See note below)	<b>825</b>		
Deduct: Premiums receivable to the extent included in CRL (see note 2)	<b>826</b>		
Deferred acquisition costs to the extent included in CRL (see note 2)	<b>827</b>		
Excess, if any	<b>828</b>		
25% of line 828	<b>829</b>		
25% of property and casualty surplus for the year	<b>830</b>		
Equity limit for the year (Line 823 or 824 column 2 + Line 829 column 3 + Line 830 column 2)	<b>831</b>		
Value for the year of Canadian equity property designated for the year	<b>832</b>		
Line 831 less line 832 (amount must not be less than zero)	<b>833</b>		

Note 1: Lines 825 to 827 are to be calculated on the assumption that the insurer carried on only a P&C business during the year.

Note 2: Lines 802, 803, 806, 807, 810, 811, 812, 826, 827 must be entered as POSITIVE numbers.

**MINIMUM REVENUE TEST  
REGULATION 2411**

	1 TOTAL INVESTMENT REVENUE (see note 2)	2 TOTAL VALUE OF PROPERTY (see note 3)	3 AVERAGE YIELD PER CATEGORY (1 ÷ 2)	4 VALUE OF PROPERTY DESIGNATED (see note 4)	5 MINIMUM REQUIREMENT PER CATEGORY (3 × 4)
<b>Method 1</b>					
Canadian equity property	901				
Other Canadian investment property	902				
Foreign investment property	903				
<b>Method 2 (see note 1)</b>					
Canadian equity property	904				
Other Canadian investment property	905				
Foreign investment property (see note 5)	906				
Total minimum required investment revenue (lines 901 + 902 + 903 or lines 904 + 905 + 906)	907				
Deduct: Total investment revenue from designated investment property (see note 6)	908				
Amount of cumulative excess account claimed for the taxation year	909				
Additional inclusion per paragraph 138(9)(b), if positive (enter amount on page 4, line 256) (if negative, add to cumulative excess account below)	910				
<b>Cumulative excess account</b>					
Cumulative excess account at end of preceding taxation year	920				
Deduct: Amount claimed for the taxation year	921				
Amount expired after seven (7) taxation years	922				
Add: Current taxation year excess amount	923				
Cumulative excess account at end of current taxation year	924				
<b>Analysis of balance of account by year of origin</b>					
Year of Origin					
Amount					
_____					
_____					
_____					
_____					
_____					
_____					
Total					

- Note 1: Method 2 may be used if the value for the year of designated foreign investment property is not greater than 5% of the mean CIF and the insurer so elects.
- Note 2: Amounts from page 8, column 6, lines 507, 518 and 532.
- Note 3: Amounts from page 8, column 5, lines 507, 518 and 532 less the value of amounts due or accrued from lines 505, 516 and 529 respectively.
- Note 4: Amounts from page 8, column 1, lines 507, 518 and 532 less the value of amounts due or accrued from lines 505, 516 and 529 respectively.
- Note 5: Apply the average yield for other Canadian investment property to the value of designated foreign investment property.
- Note 6: Amount from page 8, column 2, line 533.