



VT Form <b style="font-size: 1.2em;">IPT-632</b>	<b style="font-size: 1.2em;">ESTIMATE OF INSURANCE PREMIUM TAX</b>
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For tax year \_\_\_\_\_

Company Name			FID #
Address			NAIC #
City	State	ZIP Code	Annual Estimated Tax <b>\$</b>
E-mail Address			

**Filing period** (select only one)

**1st Quarter**  
 (Due May 31)

**2nd Quarter**  
 (Due August 31)

**3rd Quarter**  
 (Due November 30)

1. Estimated or Actual Tax for this quarter. .... **1.** \_\_\_\_\_
2. Amount of this payment. .... **2.** \_\_\_\_\_
- Make check payable to **Vermont Department of Taxes**

All companies, associations, or societies whose aggregate tax liability reasonably may be expected to exceed \$500.00 for the calendar year must make quarterly payments. Form IPT-632 (formerly IPE-2, formerly PT-632), Estimate of Insurance Premium Tax, is not required if no tax is due.

As provided in 32 V.S.A. § 8553, the December quarterly remittance shall be made annually and filed on the Insurance Premium Tax Return (Form IPT-633, formerly IP-1) on or before the last day of February.

**Companies, associations, or societies with an annual tax liability which may be reasonably expected to be less than \$500.00 are required to file VT Form IPT-633 (formerly IP-1) annually on or before the last day of February.**