NCDOR
Web
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IB-43
Gross Premiums Tax Return
Self-Insured Workers' Compensation Corporation

For tax year beginning *(MM-DD-YY)* ___ - ___ - ___ and ending *(MM-DD-YY)* ___ - ___ - ___

DOR Use Only ___ / ___ / ___

Legal Name *(First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)*

Mailing Address

City **State** **Zip Code**

Name of Contact Person **Phone Number** **State of Domicile**

Federal Employer ID Number

Fill in circle if applicable:

○ Payment has been made through electronic funds transfer (EFT)

○ Amended Return

If Company Ceased to be Self-Insured in North Carolina During the Year Enter Effective Date ___ - ___ - ___

Part 1. Computation of Gross Premiums Tax

1. Adjusted Taxable Premiums *(From Part 5)*	▶ 1.	.00
2. Gross Premiums Tax Multiply Line 1 by 2.5%	2.	.00
3. Tax Credits		
a. Guaranty Fund *(Credit cannot exceed tax amount on Line 2. Attach 2017 Guaranty Assessment Tax Credit Available notice in support of credit claimed.)*	▶ 3a.	.00
b. CD-425 and NC-478 Tax Credits *(Attach applicable forms)*	▶ 3b.	.00
4. Gross Premiums Tax Liability Line 2 minus Line 3a and 3b, but not less than zero	▶ 4.	.00
5. Prior Year Credit Applied to 2017 *(From Part 4, Line 1, Column 1)*	▶ 5.	.00
6. Gross Premiums Tax Installment Payments *(From Part 4, Line 5, Column 1)*	▶ 6.	.00
7. Balance of Gross Premiums Tax Due Line 4 minus Lines 5 and 6, but not less than zero. If less than zero, enter amount on Line 10.	7.	.00
8. a. Penalties ▶ .00 **b. Interest** ▶ .00	*(See www.ncdor.gov for current interest rate and penalty information)*	
9. Total Gross Premiums Tax Due Add Lines 7, 8a and 8b	9. $	.00
10. Overpayment	▶ 10.	.00
11. Amount of Line 10 to be Applied to 2018 Gross Premiums Tax	▶ 11.	.00
12. Gross Premiums Tax to be Refunded Line 10 minus Line 11	12.	.00

Signature: _____ **Title:** _____ **Date:** _____

I certify that, to the best of my knowledge, this return is accurate and complete.

Returns are due by the 15th day of the 3rd month following the end of the calendar year. Your check or money order must be in the form of U.S. currency from a domestic bank.

N.C. Department of Revenue, Insurance Premiums Tax Unit, P.O. Box 25000, Raleigh, NC 27640-0300

 Legal Name _____ **FEIN** _____

Part 2. Computation of Insurance Regulatory Charge

13. Gross Premiums Tax Liability *(From Part 1, Line 2)*	▶ 13.	.00
14. Insurance Regulatory Charge Multiply Line 13 by 6.5%	14.	.00
15. Prior Year Credit Applied to 2017 *(From Part 4, Line 1, Column 2)*	▶ 15.	.00
16. Insurance Regulatory Charge Installment Payments *(From Part 4, Line 5, Column 2)*	▶ 16.	.00
17. Balance of Insurance Regulatory Charge Due Line 14 minus Lines 15 and 16, but not less than zero. If less than zero, enter amount on Line 20.	17.	.00
18. a. Penalties ▶ .00 **b. Interest** ▶ .00	*(See www.ncdor.gov for current interest rate and penalty information)*	
19. Total Insurance Regulatory Charge Due Add Lines 17, 18a and 18b	19. $	.00
20. Overpayment	▶ 20.	.00
21. Amount of Line 20 to be Applied to 2018 Insurance Regulatory Charge	▶ 21.	.00
22. Insurance Regulatory Charge to be Refunded Line 20 minus Line 21.	22.	.00

Part 3. Amount Due

23. Total Payment Due for 2017 Add Line 9 and Line 19 *(An overpayment in one part cannot be used to offset amount due in the other part.)*	23. $	.00

Part 4. Installment Payments Made *(Should not include any negative amounts)*

	(1) Gross Premiums Tax	(2) Insurance Regulatory Charge
1. Prior Year Credit Applied to 2017 (Gross Premiums Tax - from prior IB-43, Part 1, Line 11) (Insurance Regulatory Charge - from prior IB-43, Part 2, Line 21)		
2. Installment Payment made April 15, 2017 (Do not include amount on Line 1) (Gross Premiums Tax - from IB-44, Part 1, Line 4) (Insurance Regulatory Charge - from IB-44, Part 2, Line 10)		
3. Installment Payment made June 15, 2017 (Do not include amount on Line 1) (Gross Premiums Tax - from IB-44, Part 1, Line 4) (Insurance Regulatory Charge - from IB-44, Part 2, Line 10)		
4. Installment Payment made October 15, 2017 (Do not include amount on Line 1) (Gross Premiums Tax - from IB-44, Part 1, Line 4) (Insurance Regulatory Charge - from IB-44, Part 2, Line 10)		
5. Total Installment Payments Made in 2017 Add Lines 2 through 4		

 Legal Name _____ **FEIN** _____

Part 5. Adjusted Taxable Premiums Calculation

(See instructions for this form at https://www.ncdor.gov/taxes/other-taxes-and-fees/insurance-gross-premiums-tax)

Job Class Description	Job Class	Taxable Percentage (00.00000%)	Payroll Amount	Taxable Premiums

Total Taxable Premiums

Approved Experience Modification Factor

Total Adjusted Taxable Premiums $