IB-4A3 Web 2-15

Gross Premiums Tax Return Captive Insurance Companies

North Carolina Department of Revenue

To be filed by two or more Captive Insurance Companies filing as a Consolidated Group

For tax year beginning (MM-DD-YY)	and	ending (MM-DD-YY) =	-				_ D	OR Us /	e Onl	y		
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) Name of Contact Person						FEIN/SSN						
Mailing Address		Phone Number										
City		State Zip C	ode State of Domicile				NA	AIC N	umbe	ər		
Part 1. Members Included in Consolidated Group Th	nat ARE Special Purpose	e Financial Captives (Attach ad	ditional sheets if needed.)									
Name	FEIN/SSN	Principal Place of Business	Date Licensed to do Business in North Carolina (MM-DD-YY)									
1			····· ⁻ ····									
2			·····									
3			·····									
4			·····									
5			= =									
Part 2. Members Included in Consolidated Group Th	nat ARE NOT Special Pu	rpose Financial Captives (Attac	ch additional sheets if needeo	.)								
Name	FEIN/SSN	Principal Place of Business	Date Licensed to do Business in North Carolina			-	Туре с	of Capt	tive		=	=
			(MM-DD-YY)		ç			:	Cell	10)	Incorporated Cell (10 or Less)	Incorporated Cell (More Than 10)
				:	Association Industrial Insured	ch	Risk Retention	Special Purpose	Protected Cell (10 or Less)	Protected Cell (More Than 10)	rporat r Less	rporat e Than
				Pure	ASSC Indu Insul	Branch	Risk Rete	Spec Purp	Prote (10 o	Prote (More	Inco (10 o	Inco (More
1				0 (0 0	0	0	0	0	0	0	0
2				0 (0 0	0	0	0	0	0	0	0
					~ ~		\sim		\sim	\bigcirc	\bigcirc	0
3				O	\mathcal{O}	\odot	0	0	0	0	\cup	_
3 4			· · · · · · · · · · · · · · · · · · ·			0	0	0	0	0	0	0

Part 3. Computation of Tax Due on Direct Premiums (Dir the preceding calendar year. In the case of a multiyear policy or c captive are subject to tax in N.C. Attach additional sheets if needed	ontract, the premiums are	e prorated among the yea	ars covered by the policy	or contract. All direct pre	emiums written by a N.C.
	Α	В	с	D	E
	Member Name	Member Name	Member Name	Member Name	Combined Totals
	FEIN	FEIN	FEIN	FEIN	
1. Gross Direct Premiums Collected or Contracted For					
 2. Less a. Return Premiums b. Dividends on Unabsorbed Premium or Premium Deposits Returned or Credited to Policyholders 					
3. Net Taxable Direct Premiums Line 1 minus Lines 2a and 2b					
4. Tax on Direct Premiums Multiply Line 3 by the applicable percentage(s) below; add the amounts and enter sum					.00
 Multiply the first \$20 million by 0.400% 					
 Multiply the amount over \$20 million by 0.300% 					
Part 4. Computation of Tax Due on Assumed Reinsurance Pro of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (he two insurers are under c	ommon control and the Co	ommissioner of Insurance v	erifies that the transaction b	between the insurers is: (1)
of loss reserves and other liabilities of one insurer by another insurer if t	he two insurers are under c	ommon control and the Co	ommissioner of Insurance v	erifies that the transaction b	between the insurers is: (1)
of loss reserves and other liabilities of one insurer by another insurer if t	he two insurers are under c 2) the intent of the insurers	ommon control and the Co is to renew or maintain bu	ommissioner of Insurance v siness with the captive insu	erifies that the transaction L Irance company. Attach ac	between the insurers is: (1) Iditional sheets if needed.)
of loss reserves and other liabilities of one insurer by another insurer if t	he two insurers are under c 2) the intent of the insurers A	ommon control and the Co is to renew or maintain bu B	ommissioner of Insurance vo siness with the captive insu C	erifies that the transaction b trance company. Attach ac D	etween the insurers is: (1) Iditional sheets if needed.) E
of loss reserves and other liabilities of one insurer by another insurer if t	he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E
of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E
of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (5. Assumed Reinsurance Premiums Collected or Contracted For	he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E
of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (5. Assumed Reinsurance Premiums Collected or Contracted For 6. Less: Deductions (Attach Schedule) 7. Net Taxable Assumed Reinsurance Premiums	he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E
 of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (5. Assumed Reinsurance Premiums Collected or Contracted For 6. Less: Deductions (Attach Schedule) 7. Net Taxable Assumed Reinsurance Premiums Line 5 minus Line 6 8. Tax on Assumed Reinsurance Premiums Multiply Line 7 by the applicable percentage(s) below; add the amounts 	he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E Combined Totals
 of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (5. Assumed Reinsurance Premiums Collected or Contracted For 6. Less: Deductions (Attach Schedule) 7. Net Taxable Assumed Reinsurance Premiums Line 5 minus Line 6 8. Tax on Assumed Reinsurance Premiums Multiply Line 7 by the applicable percentage(s) below; add the amounts and enter sum. Multiply the first \$20 million by 0.225% Multiply the amount over \$20 million but no more than \$40 million by 0.150% 	he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E Combined Totals
 of loss reserves and other liabilities of one insurer by another insurer if t part of a plan to discontinue the operations of one of the insurers, and (5. Assumed Reinsurance Premiums Collected or Contracted For 6. Less: Deductions (<i>Attach Schedule</i>) 7. Net Taxable Assumed Reinsurance Premiums Line 5 minus Line 6 8. Tax on Assumed Reinsurance Premiums Multiply Line 7 by the applicable percentage(s) below; add the amounts and enter sum. Multiply the first \$20 million by 0.225% 	he two insurers are under c (2) the intent of the insurers A Member Name	ommon control and the Co is to renew or maintain bus B Member Name	ommissioner of Insurance vo siness with the captive insu C Member Name	erifies that the transaction b trance company. Attach ac D Member Name	etween the insurers is: (1) Iditional sheets if needed.) E Combined Totals

Part 5. Total Premium Tax Due For a Consolidated Group that DOES NOT include a Special Purpose Financial Captive

9.	Enter the sum of Part 3, Column E, Line 4 and Part 4, Column E, Line 8	

10. Total Premium Tax Due For a Consolidated Group that DOES NOT include a Special Purpose Financial Captive

- If the amount on Line 9 is more than \$100,000, enter \$100,000
- If the amount on Line 9 is less than \$5,000, enter \$5,000
- If the amount on Line 9 is between \$5,000 and \$100,000, enter the amount of Line 9 on Line 10

Part 6. Total Premium Tax Due For a Consolidated Group that DOES include a Special Purpose Financial Captive

11.	Enter the sum of Part 3, Column E, Line 4 and Part 4, Column E, Line 8	11.	.00
12.	Enter the amount of Line 11 allocated to all members of the Consolidated Group that ARE Special Purpose Financial Captives	12.	.00
13.	Maximum Threshold	13.	<u>, 1,0,0,0,0,0</u> .00
14.	Compare the amount on Line 12 with the amount on Line 13 If the amount on Line 12 is greater than \$100,000, enter \$100,000 on Line 14. Otherwise, enter amount of Line 12 on Line 14.	14.	.00
15.	Enter the amount of Line 11 allocated to all members of the Consolidated Group that ARE NOT Special Purpose Financial Captives	15.	.00
16.	Maximum Threshold	16.	, 100000 .00
17.	Compare the amount on Line 15 with the amount on Line 16 If the amount on Line 15 is greater than \$100,000, enter \$100,000 on Line 17. Otherwise, enter amount of Line 15 on Line 17.	17.	.00
18.	Add Lines 14 and 17	18.	.00
19.	Minimum Threshold	19.	.00 . 00
20.	Total Premium Tax Due for a Consolidated Group that DOES include a Special Purpose Financial Captive Compare the amount on Line 18 with the amount on Line 19. If the amount on Line 18 is less than \$5,000, enter \$5,000 on Line 20. Otherwise, enter the amount of Line 18 on Line 20	20.	

9.	_	,		-		,		•00
10.	_	_		_		_		. 00

FEIN/SSN

Page 4, Form IB-4A3, Web, 1-15 Legal Name	FEIN/SSN
Part 7. Total Premium Tax Due with This Return	
21. Enter the Amount From Part 5, Line 10 or Part 6, Line 20	2100
22. Penalty	^{22.} 00
23. Interest	^{23.} 00
24. Total Premium Tax Due with this Return (Add Lines 21 through 23)	24. \$00

Copies of appropriate pages from financial statements filed with North Carolina Commissioner of Insurance in support of premiums reported on this return must be attached.

Signature:

Title: _____ Date: _____ Date: _____

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.