Instructions For Handwritten Forms

Guidelines

- Do not use red ink. Use blue or black ink.

- Do not use dollar signs, commas, or other punctuation marks.

Before Sending

- Do not submit photocopies of returns. Submit originals only.

- Do not mix form types.

Printing

- Set page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.

- Do not select “print on both sides of paper.”
# IB-43
## Gross Premiums Tax Return
### Self-Insured Workers’ Compensation Corporation

For tax year beginning (MM-DD-YY) ______ = ______ = ______ and ending (MM-DD-YY) ______ = ______ = ______

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

**Mailing Address**

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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**Name of Contact Person**

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<tr>
<th>Phone Number</th>
<th>State of Domicile</th>
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**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


1. **Adjusted Taxable Premiums (From Part 5)**  
   Multiply Line 1 by 2.5%

2. **Gross Premiums Tax**
   Line 2

3. **Tax Credits**
   a. Guaranty Fund (Credit cannot exceed tax amount on Line 2. Attach 2019 Guaranty Assessment Tax Credit Available notice in support of credit claimed.)
   b. CD-425 and NC-478 Tax Credits (Attach applicable forms)

4. **Gross Premiums Tax Liability**
   Line 2 minus Line 3a and 3b, but not less than zero

5. **Prior Year Credit Applied to 2019**
   (From Part 4, Line 1, Column 1)

6. **Gross Premiums Tax Installment Payments**
   (From Part 4, Line 5, Column 1)

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.

8. a. **Penalties**
   b. **Interest**  
   (See www.ncdor.gov for current interest rate and penalty information)

9. **Total Gross Premiums Tax Due**
   Add Lines 7, 8a and 8b

10. **Overpayment**

11. **Amount of Line 10 to be Applied to 2020 Gross Premiums Tax**

12. **Gross Premiums Tax to be Refunded**
   Line 10 minus Line 11

**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
### Part 2. Computation of Insurance Regulatory Charge

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</table>
| 13. | Gross Premiums Tax Liability  
*From Part 1, Line 2* |
| 14. | Insurance Regulatory Charge  
Multiply Line 13 by 6.5% |
| 15. | Prior Year Credit Applied to 2019  
*From Part 4, Line 1, Column 2* |
| 16. | Insurance Regulatory Charge Installment Payments  
*From Part 4, Line 5, Column 2* |
| 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. |
| 18. a. | Penalties  
| 18. b. | Interest  
*See [www.ncdor.gov](http://www.ncdor.gov) for current interest rate and penalty information* |
| 19. | Total Insurance Regulatory Charge Due  
Add Lines 17, 18a and 18b |
| 20. | Overpayment |
| 21. | Amount of Line 20 to be Applied to 2020 Insurance Regulatory Charge |
| 22. | Insurance Regulatory Charge to be Refunded  
Line 20 minus Line 21 |

### Part 3. Amount Due

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| 23. | Total Payment Due for 2019  
Add Line 9 and Line 19. *(An overpayment in one part cannot be used to offset amount due in the other part.)* |

### Part 4. Installment Payments Made *(Do not include any negative amounts or amounts from Line 1 on Lines 2-4)*

<table>
<thead>
<tr>
<th></th>
<th>(1) Gross Premiums Tax</th>
<th>(2) Insurance Regulatory Charge</th>
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</thead>
</table>
| 1. | Prior Year Credit Applied to 2019  
(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, 2019  
(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, 2019  
(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, 2019  
(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 2019  
Add Lines 2 through 4 |
Part 5. Adjusted Taxable Premiums Calculation
(See instructions for this form at https://www.ncdor.gov/insurance-gross-premiums-tax-returns-and-instructions)

<table>
<thead>
<tr>
<th>Job Class Description</th>
<th>Job Class</th>
<th>Taxable Percentage (00.00000%)</th>
<th>Payroll Amount</th>
<th>Taxable Premiums</th>
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Total Taxable Premiums

Approved Experience Modification Factor

Total Adjusted Taxable Premiums $