**Gross Premium Tax Return**

**Life, Accident, Health and Title Companies**

North Carolina Department of Revenue

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**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**

---

**City**

**State**

**Zip Code**

---

**Name of Contact Person**

**Phone Number**

**State of Domicile**

---

**Federal Employer ID Number**

---

**NAIC Number**

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**Fill in circle if applicable:**

- Payment has been made through electronic funds transfer (EFT)
- Amended Return

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**Date of Withdrawal if Company Surrendered Certificate of Authority to do Business in NC During the Year**

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**Schedule A. Summary of Amount Due**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total 2016 Gross Premium Tax Liability Due</td>
<td>$0.00</td>
</tr>
<tr>
<td>(From Schedule B, Part 3, Line 10)</td>
<td></td>
</tr>
<tr>
<td>2. Total 2016 Insurance Regulatory Charge Due</td>
<td>$0.00</td>
</tr>
<tr>
<td>(From Schedule C, Line 7)</td>
<td></td>
</tr>
<tr>
<td>3. Total Payment Due for 2016</td>
<td>$0.00</td>
</tr>
<tr>
<td>Add Line 1 and Line 2</td>
<td></td>
</tr>
</tbody>
</table>

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**The following must be attached to this return:**

- 2016 Schedule T from the Annual Statement
- 2016 North Carolina Business Page

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**The following must be attached if applicable (check all that apply):**

- Reconciliation schedule explaining any differences in the premiums listed on the tax return, the North Carolina Business Page, and Schedule T
- 2016 Guaranty Assessment Tax Credit Available notice from either the North Carolina Life & Health Insurance Guaranty Association or the North Carolina Insurance Guaranty Association
- Schedule in support of any supplemental workers’ compensation tax credits claimed
- Form CD-425, NC-478 and applicable series schedules in support of tax credits claimed

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**Signature:** ________________

**Title:** __________________________

**Date:** __________________________

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

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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.

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N.C. Department of Revenue, Insurance Premium Tax Unit, P.O. Box 25000, Raleigh, NC 27640-0300
### Schedule B. Calculation of Gross Premium Tax

#### Part 1. North Carolina Basis Gross Premium Tax

<table>
<thead>
<tr>
<th>NC Taxable Premiums</th>
<th>Tax Rate</th>
<th>Tax Computed on NC Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Life Insurance</td>
<td>.00</td>
<td>1.9%</td>
</tr>
<tr>
<td>2. Annuities</td>
<td>.00</td>
<td>0%</td>
</tr>
<tr>
<td>3. Accident and Health</td>
<td>.00</td>
<td>1.9%</td>
</tr>
<tr>
<td>4. Workers’ Comp</td>
<td>.00</td>
<td>2.5%</td>
</tr>
<tr>
<td>5. All Other Lines (attach schedule)</td>
<td>.00</td>
<td>1.9%</td>
</tr>
<tr>
<td>6. Finance Charges</td>
<td>.00</td>
<td>1.9%</td>
</tr>
<tr>
<td>7. Total</td>
<td>.00</td>
<td></td>
</tr>
</tbody>
</table>

**Part 2. State of Domicile Basis Gross Premium Tax**

(Enter state of domicile tax rate in the Tax Rate column. Multiply NC Taxable Premiums by the Tax Rate. Attach supplemental schedule showing detail of taxable premiums and tax computation if space provided is inadequate.)

<table>
<thead>
<tr>
<th>NC Taxable Premiums</th>
<th>Tax Rate</th>
<th>Tax Computed on State of Domicile Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Life Insurance</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>2. Annuities</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>3. Accident and Health</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>4. Workers’ Comp</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>5. All Other Lines (attach schedule)</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>6. Finance Charges</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>7. Total</td>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

**Part 3. Computation of Gross Premium Tax**

1. Gross Premium Tax Computed on NC Basis (From Part 1, Total Tax Computed)
2. Retaliatory Tax Part 2, Total Tax Computed minus Part 1, Total Tax Computed, but not less than zero.
3. Gross Premium Tax Line 1 plus Line 2
4. Tax Credits
   a. NC Guaranty Fund Assessment Credit (From Schedule E, Total; not to exceed Line 3)
   b. CD-425 and NC-478 Tax Credits (Attach applicable forms)
5. Gross Premium Tax Liability Line 3 minus Lines 4a and 4b, but not less than zero
6. Prior Year Credit Applied to 2016 (From Schedule D, Line 1, Column 1)
7. Gross Premium Tax Installment Payments (From Schedule D, Line 5, Column 1)
8. Balance of Gross Premium Tax Due Line 5 minus Lines 6 and 7, but not less than zero. If less than zero, enter amount on Line 11.
9. a. Penalties .00
   b. Interest .00
10. Total Gross Premium Tax Due Add Lines 8, 9a and 9b
11. Overpayment

(See www.dorc.com for current interest rate and penalty information)
Part 3. Computation of Gross Premium Tax (continued)

12. Amount of Line 11 to be Applied to 2017 Gross Premium Tax

13. Gross Premium Tax to be Refunded
   Line 11 minus Line 12

Schedule C. Insurance Regulatory Charge

1. Gross Premium Tax Liability
   (From Schedule B, Part 1, Total Tax Computed)

2. Insurance Regulatory Charge
   Multiply Line 1 by 6.5%

3. Prior Year Credit Applied to 2016
   (From Schedule D, Line 1, Column 2)

4. Insurance Regulatory Charge Installment Payments
   (From Schedule D, Line 5, Column 2)

5. Balance of Insurance Regulatory Charge Due
   Line 2 minus Lines 3 and 4, but not less than zero. If less than zero, enter amount on Line 8.

6. a. Penalties
   b. Interest

7. Total Insurance Regulatory Charge Due
   Add Lines 5, 6a and 6b

8. Overpayment

9. Amount of Line 8 to be Applied to 2017 Insurance Regulatory Charge

10. Insurance Regulatory Charge to be Refunded
    Line 8 minus Line 9

Schedule D. Installment Payments Made (Should not include any negative amounts)

1. Prior Year Credit Applied to 2016
   (Gross Premium Tax - from prior IB-13, Sch. B, Part 3, Line 12)
   (Insurance Regulatory Charge - from prior IB-13, Sch. C, Line 9)

2. Installment Payment made April 15, 2016
   (Do not include amount on Line 1)
   (Gross Premium Tax - from IB-14, Part 1, Line 4)
   (Insurance Regulatory Charge - from IB-14, Part 2, Line 10)

3. Installment Payment made June 15, 2016
   (Do not include amount on Line 1)
   (Gross Premium Tax - from IB-14, Part 1, Line 4)
   (Insurance Regulatory Charge - from IB-14, Part 2, Line 10)

4. Installment Payment made October 15, 2016
   (Do not include amount on Line 1)
   (Gross Premium Tax - from IB-14, Part 1, Line 4)
   (Insurance Regulatory Charge - from IB-14, Part 2, Line 10)

5. Total Installment Payments Made in 2016
   Add Lines 2 through 4

Schedule E. Guaranty Association Credit Available

<table>
<thead>
<tr>
<th>Assessment Year</th>
<th>Percentage</th>
<th>Amount of Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Assessment Year 2011</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>2. Assessment Year 2012</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>3. Assessment Year 2013</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>4. Assessment Year 2014</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>5. Assessment Year 2015</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(See www.dorc.com for current interest rate and penalty information)