Gross Premium Tax Return
Property and Casualty Companies
North Carolina Department of Revenue

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 __________________________

Fill in circle if applicable:
☐ Payment has been made through electronic funds transfer (EFT)
☐ Amended Return

Federal Employer ID Number

NAIC Number

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

Schedule A. Summary of Amount Due

1. Total 2016 Gross Premium Tax Due
   (From Schedule B, Part 3, Line 10)
   1. __________________________ .00

2. Total 2016 Insurance Regulatory Charge Due
   (From Schedule C, Line 9)
   2. __________________________ .00

3. Total Additional Tax Due on Property Coverage Contracts
   (From Schedule F, Line 19)
   3. __________________________ .00

4. Total Payment Due for 2016
   Add Lines 1 through 3
   4. $ __________________________ .00

The following must be attached to this return:

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

The following must be attached if applicable (Fill in 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

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 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* (Multiply NC Taxable Premiums by Applicable Tax Rate)

<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% .00</td>
</tr>
<tr>
<td>2. Annuities</td>
<td>.00</td>
<td>0% .00</td>
</tr>
<tr>
<td>3. Accident and Health</td>
<td>.00</td>
<td>1.9% .00</td>
</tr>
<tr>
<td>4. Workers’ Comp</td>
<td>.00</td>
<td>2.5% .00</td>
</tr>
<tr>
<td>5. All Other Lines (attach schedule)</td>
<td>.00</td>
<td>1.9% .00</td>
</tr>
<tr>
<td>6. Finance Charges</td>
<td>.00</td>
<td>1.9% .00</td>
</tr>
<tr>
<td>7. Total</td>
<td>Add Lines 1 through 6</td>
<td>.00</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></td>
</tr>
<tr>
<td>2. Annuities</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>3. Accident and Health</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>4. Workers’ Comp</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>5. All Other Lines (attach schedule)</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>6. Finance Charges</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>7. Total</td>
<td>Add Lines 1 through 6</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**
    Add Lines 10 and 11
12. **Total** .00
13. **Interest** .00
14. **Penalties** .00
15. **Total** .00

*(See www.dornc.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
   Line 11 minus Line 12
   0.00

13. Gross Premium Tax to be Refunded
   Line 11 minus Line 12
   0.00

Schedule C. Insurance Regulatory Charge

1. Gross Premium Tax Liability
   (From Schedule B, Part 1, Total Tax Computed)
   0.00

2. Additional Tax on Property Coverage Contracts
   (From Schedule F, Line 14)
   0.00

3. Total Gross Premium Tax Liability
   Add Lines 1 and 2
   0.00

4. Insurance Regulatory Charge
   Multiply Line 3 by 6.5%
   0.00

5. Prior Year Credit Applied to 2016
   (From Schedule D, Line 1, Column 2)
   0.00

6. Insurance Regulatory Charge Installment Payments
   (From Schedule D, Line 5, Column 2)
   0.00

7. Balance of Insurance Regulatory Charge Due
   Line 4 minus Lines 5 and 6, but not less than zero. If less than zero, enter amount on Line 10.
   0.00

8. a. Penalties
   0.00

9. b. Interest
   0.00

9. Total Insurance Regulatory Charge Due
   Add Lines 7, 8a and 8b
   0.00

10. Overpayment
    0.00

11. Amount of Line 10 to be Applied to 2017 Insurance Regulatory Charge
    0.00

12. Insurance Regulatory Charge to be Refunded
    Line 10 minus Line 11
    0.00

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

<table>
<thead>
<tr>
<th>(1) Gross Premium Tax</th>
<th>(2) Insurance Regulatory Charge</th>
<th>(3) Additional Property Coverage Tax</th>
</tr>
</thead>
</table>
| (Prior Year Credit Applied to 2016)
   (Gross Premium Tax - from prior IB-33, Sch. B, Part 3, Line 12)
   (Insurance Regulatory Charge - from prior IB-33, Sch. C, Line 11)
   (Add'l Property Coverage Tax - from prior IB-33, Sch. F, Line 21)
|                     |                                  |                                      |
| (Installment Payment made April 15, 2016)
   (Gross Premium Tax - from IB-34, Part 1, Line 4)
   (Insurance Regulatory Charge - from IB-34, Part 2, Line 10)
   (Add'l Property Coverage Tax - from IB-34, Part 3, Line 16)
|                     |                                  |                                      |
| (Installment Payment made June 15, 2016)
   (Gross Premium Tax - from IB-34, Part 1, Line 4)
   (Insurance Regulatory Charge - from IB-34, Part 2, Line 10)
   (Add'l Property Coverage Tax - from IB-34, Part 3, Line 16)
|                     |                                  |                                      |
| (Installment Payment made October 15, 2016)
   (Gross Premium Tax - from IB-34, Part 1, Line 4)
   (Insurance Regulatory Charge - from IB-34, Part 2, Line 10)
   (Add'l Property Coverage Tax - from IB-34, Part 3, Line 16)
|                     |                                  |                                      |
| Total Installment Payments Made in 2016
   Add Lines 2 through 4 |

Schedule E. Guaranty Association Credit Available

<table>
<thead>
<tr>
<th>Assessment Amount</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>
<tr>
<td>Line of Business</td>
<td>Direct Premiums Written</td>
<td>Taxable Percentage</td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td>-------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>1. Fire</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>2. Farmowners Multiple Peril</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>3. Homeowners Multiple Peril</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>4. Commercial Multiple Peril (Non-Liability Portion)</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>5. Ocean Marine</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>6. Inland Marine</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>7. Earthquake</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>8. Private Passenger Auto Physical Damage</td>
<td></td>
<td>10%</td>
</tr>
<tr>
<td>9. Commercial Auto Physical Damage</td>
<td></td>
<td>10%</td>
</tr>
<tr>
<td>10. Aircraft</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>11. Boiler and Machinery</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>12. Other Contracts Providing Wind Coverage</td>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>13. Total Taxable Premiums</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Additional Tax on Property Coverage Contracts</td>
<td></td>
<td>0.74%</td>
</tr>
<tr>
<td>15. Prior Year Credit Applied to 2016</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Additional Property Coverage Tax Installment Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17. Balance of Additional Tax on Property Coverage Contracts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18. a. Penalties</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>19. Total Additional Tax on Property Coverage Contracts Due</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Overpayment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22. Additional Tax on Property Coverage Contracts to be Refunded</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>