Gross Premium Tax Return
Life, Accident, Health and Title 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

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

Schedule A. Summary of Amount Due

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
</table>
| 1. Total 2015 Gross Premium Tax Liability Due  
(From Schedule B, Part 3, Line 10) | 1. _______ _______ .00 |
| 2. Total 2015 Insurance Regulatory Charge Due  
(From Schedule C, Line 7) | 2. _______ _______ .00 |
| 3. Total Payment Due for 2015  
Add Line 1 and Line 2 | 3. $ _______ _______ .00 |

The following must be attached to this return:

2015 Schedule T from the Annual Statement
2015 North Carolina Business Page

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
☐ 2015 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 Article 3A, low-income housing, and mill rehabilitation 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

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

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>NC Taxable Premiums</th>
<th>Tax Rate</th>
<th>Tax Computed on State of Domicile Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Life Insurance</td>
<td>.00</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>2.</td>
<td>Annuities</td>
<td>.00</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>3.</td>
<td>Accident and Health</td>
<td>.00</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>4.</td>
<td>Workers’ Comp</td>
<td>.00</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>5.</td>
<td>All Other Lines (attach schedule)</td>
<td>.00</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>6.</td>
<td>Finance Charges</td>
<td>.00</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>7.</td>
<td>Total</td>
<td>.00</td>
<td></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 2015
   (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.
   (See [www.dorc.com](http://www.dorc.com) for current interest rate and penalty information)

9. a. Penalties .00
   b. Interest .00

10. Total Gross Premium Tax Due
    Add Lines 8, 9a and 9b
    $ .00

11. Overpayment
    .00
### Part 3. Computation of Gross Premium Tax (continued)

12. Amount of Line 11 to be Applied to 2016 Gross Premium Tax
   \[ \text{Line 11 minus Line 12} \]
13. Gross Premium Tax to be Refunded
   \[ \text{Line 11 minus Line 12} \]

### Schedule C. Insurance Regulatory Charge

1. Gross Premium Tax Liability
   \[ \text{(From Schedule B, Part 1, Total Tax Computed)} \]
2. Insurance Regulatory Charge
   \[ \text{Multiply Line 1 by 6.5\%} \]
3. Prior Year Credit Applied to 2015
   \[ \text{(From Schedule D, Line 1, Column 2)} \]
4. Insurance Regulatory Charge Installment Payments
   \[ \text{(From Schedule D, Line 5, Column 2)} \]
5. Balance of Insurance Regulatory Charge Due
   \[ \text{Line 2 minus Lines 3 and 4, but not less than zero. If less than zero, enter amount on Line 8.} \]
6. a. Penalties
   \[ .00 \]
   b. Interest
   \[ .00 \]
7. Total Insurance Regulatory Charge Due
   \[ \text{Add Lines 5, 6a and 6b} \]
8. Overpayment
   \[ \text{Line 2 minus Lines 3 and 4, but not less than zero. If less than zero, enter amount on Line 8.} \]
9. Amount of Line 8 to be Applied to 2016 Insurance Regulatory Charge
10. Insurance Regulatory Charge to be Refunded
    \[ \text{Line 8 minus Line 9} \]

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

<table>
<thead>
<tr>
<th>(1) Gross Premium Tax</th>
<th>(2) Insurance Regulatory Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Prior Year Credit Applied to 2015
   \[ \text{(Gross Premium Tax - from prior IB-13, Sch. B, Part 3, Line 12)} \]
   \[ \text{(Insurance Regulatory Charge - from prior IB-13, Sch. C, Line 9)} \]
2. Installment Payment made April 15, 2015
   \[ \text{(Do not include amount on Line 1)} \]
   \[ \text{(Gross Premium Tax - from IB-14, Part 1, Line 4)} \]
   \[ \text{(Insurance Regulatory Charge - from IB-14, Part 2, Line 10)} \]
3. Installment Payment made June 15, 2015
   \[ \text{(Do not include amount on Line 1)} \]
   \[ \text{(Gross Premium Tax - from IB-14, Part 1, Line 4)} \]
   \[ \text{(Insurance Regulatory Charge - from IB-14, Part 2, Line 10)} \]
4. Installment Payment made October 15, 2015
   \[ \text{(Do not include amount on Line 1)} \]
   \[ \text{(Gross Premium Tax - from IB-14, Part 1, Line 4)} \]
   \[ \text{(Insurance Regulatory Charge - from IB-14, Part 2, Line 10)} \]
5. Total Installment Payments Made in 2015
   \[ \text{Add Lines 2 through 4} \]

### 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></td>
<td>20%</td>
<td></td>
</tr>
</tbody>
</table>

1. Assessment Year 2010
2. Assessment Year 2011
3. Assessment Year 2012
4. Assessment Year 2013
5. Assessment Year 2014

**Total**