### Computation of Gross Premium Tax

1. **N.C. Gross Premiums on Insurance Purchased During Calendar Year from Surplus Agents or Brokers**

2. **Gross Premium Tax**
   - Multiply Line 1 by 5.0% (.05)

3. **N.C. Gross Premiums on Insurance Purchased During Calendar Year from Licensed Insurance Companies**

4. **Gross Premium Tax**
   - Multiply Line 3 by 1.9% (.019)

5. **Gross Premium Tax Due for the Risk Purchasing Group**
   - Add Line 2 and Line 4

6. **Tax Credit (Attach Form NC-478)**

7. **Gross Premium Tax Due**
   - Line 5 minus Line 6

8. **Installments Paid by (Fill in applicable circle)**
   - Surplus lines agents or brokers
   - Licensed insurance companies
   - Risk purchasing group

9. **Balance of Gross Premium Tax Due**
   - Line 7 minus Line 8, but not less than zero. If less than zero, enter amount on Line 10.

10. **Overpayment**

11. **Amount of Line 10 to be Applied to 2009 Gross Premium Tax**

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

---

If tax due is not paid by the risk purchasing group you **must** attach a schedule showing the name of each insurer and each type of insurer from which insurance has been purchased. A statement from each insurer listed certifying that the tax due as calculated on this return is being reported and paid by the insurer **must** also be attached.

**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, North Carolina 27640-0300