### 2006 Gross Premium Tax Return

**Health Maintenance Organization**

**North Carolina Department of Revenue**


1. **Taxable premiums written in North Carolina during calendar year**
2. **Gross premium tax**
   - Multiply Line 1 by 1% (.01)
3. **Tax credits**
   - a. Guaranty Fund (Not to exceed Line 2)
   - b. NC-478
4. **Gross premium tax due**
   - Line 2 minus Line 3a and 3b, but not less than zero
5. **2006 gross premium tax installments previously paid**
   - (Including any overpayment applied from 2005)
6. **Balance of gross premium tax due**
   - Line 4 minus Line 5, but not less than zero. If less than zero, enter amount on Line 7
7. **Overpayment**
8. **Amount of Line 7 applied to first installment of 2007 gross premium tax**
9. **Gross premium tax to be refunded**
   - Line 8 minus Line 7

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

10. **Insurance regulatory charge basis**
    - Multiply Line 1 by 1.5% (.019)
11. **Insurance regulatory charge due**
    - Multiply Line 10 by 5.5% (.055)
12. **2006 insurance regulatory charge installments previously paid**
    - (Including any overpayment applied from 2005)
13. **Balance of insurance regulatory charge due**
    - Line 11 minus Line 12, but not less than zero. If less than zero, enter amount on Line 14
14. **Overpayment**
15. **Amount of Line 14 applied to first installment of 2007 insurance regulatory charge**
16. **Insurance regulatory charge to be refunded**
   - Line 15 minus Line 14

#### Part 3. Amount Due

17. **Total due**
    - Add Lines 6 and 13 (An overpayment in one Part cannot be used to offset amount due in the other Part)

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**Signature:** __________________________ **Title:** __________________________ **Date:** __________________________

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

Make check or money order in U.S. currency payable to N.C. Department of Revenue. This return is due by March 15th.

MAIL TO: N.C. Department of Revenue, Insurance Premium Tax Unit, P.O. Box 25000, Raleigh, NC 27640-0300