

Instructions for Handwritten Forms

Guidelines



Do not use red ink.
Use blue or black ink.



Do not use dollar
signs, commas, or
other punctuation marks.



Printing



Set page scaling to
“none.” The Auto-Rotate
and Center checkbox
should be unchecked.



Do not select “print on
both sides of paper.”



Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types





Web
11-25

IB-43

Gross Premiums Tax Return

Self-Insured Workers' Compensation Corporation

DOR Use Only

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

Contact Person's Email Address

Federal Employer ID Number

NAIC Number

Fill in circle if applicable:

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

If Company Ceased to be Self-Insured in North Carolina During the Year Enter Effective Date ____ - ____ - ____

Part 1. Computation of Gross Premiums Tax

1. Adjusted Taxable Premiums (From Part 5)	▶ 1.	_____.00
2. Gross Premiums Tax Multiply Line 1 by 2.5%	2.	_____.00
3. Tax Credits		
a. Guaranty Fund (Credit cannot exceed tax amount on Line 2. Attach 2025 Guaranty Assessment Tax Credit Available notice in support of credit claimed.)	▶ 3a.	_____.00
b. CD-425 and NC-478 Tax Credits (Attach applicable forms)	▶ 3b.	_____.00
4. Gross Premiums Tax Liability Line 2 minus Line 3a and 3b, but not less than zero	▶ 4.	_____.00
5. Prior Year Credit Applied to 2025 (From Part 4, Line 1, Column 1)	▶ 5.	_____.00
6. Gross Premiums Tax Installment Payments (From Part 4, Line 5, Column 1)	▶ 6.	_____.00
7. Balance of Gross Premiums Tax Due Line 4 minus Lines 5 and 6, but not less than zero. If less than zero, enter amount on Line 10.	7.	_____.00
8. a. Penalties ▶ _____ .00 b. Interest ▶ _____ .00		(See ncdor.gov for current interest rate and penalty information)
9. Total Gross Premiums Tax Due Add Lines 7, 8a and 8b	9. \$	_____.00
10. Overpayment	▶ 10.	_____.00
11. Amount of Line 10 to be Applied to 2026 Gross Premiums Tax	▶ 11.	_____.00
12. Gross Premiums Tax to be Refunded Line 10 minus Line 11	12.	_____.00

Printed Name: _____ Title: _____

Signature: _____ 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. Electronic filing of returns is not available.

N.C. Department of Revenue, Insurance Premiums Tax Unit, P.O. Box 25000, Raleigh, NC 27640-0300

Part 2. Computation of Insurance Regulatory Charge

13. Gross Premiums Tax Liability <i>(From Part 1, Line 2)</i>	▶	13. <input style="width: 80%;" type="text"/> .00
14. Insurance Regulatory Charge Multiply Line 13 by 2.0%		14. <input style="width: 80%;" type="text"/> .00
15. Prior Year Credit Applied to 2025 <i>(From Part 4, Line 1, Column 2)</i>	▶	15. <input style="width: 80%;" type="text"/> .00
16. Insurance Regulatory Charge Installment Payments <i>(From Part 4, Line 5, Column 2)</i>	▶	16. <input style="width: 80%;" type="text"/> .00
17. Balance of Insurance Regulatory Charge Due Line 14 minus Lines 15 and 16, but not less than zero. If less than zero, enter amount on Line 20.		17. <input style="width: 80%;" type="text"/> .00
18. a. Penalties ▶ <input style="width: 80%;" type="text"/> .00 b. Interest ▶ <input style="width: 80%;" type="text"/> .00	<i>(See ncdor.gov for current interest rate and penalty information)</i>	
19. Total Insurance Regulatory Charge Due Add Lines 17, 18a and 18b		19. \$ <input style="width: 80%;" type="text"/> .00
20. Overpayment	▶	20. <input style="width: 80%;" type="text"/> .00
21. Amount of Line 20 to be Applied to 2026 Insurance Regulatory Charge	▶	21. <input style="width: 80%;" type="text"/> .00
22. Insurance Regulatory Charge to be Refunded Line 20 minus Line 21		22. <input style="width: 80%;" type="text"/> .00

Part 3. Amount Due

23. Total Payment Due for 2025 Add Line 9 and Line 19 <i>(An overpayment in one part cannot be used to offset amount due in the other part.)</i>		23. \$ <input style="width: 80%;" type="text"/> .00
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Part 4. Installment Payments Made *(Do not include any negative amounts or amounts from Line 1 on Lines 2-4)*

	(1) Gross Premiums Tax	(2) Insurance Regulatory Charge
1. Prior Year Credit Applied to 2025 (Gross Premiums Tax - from prior IB-43, Part 1, Line 11) (Insurance Regulatory Charge - from prior IB-43, Part 2, Line 21)		
2. Installment Payment made April 15, 2025 (Gross Premiums Tax - from IB-44, Part 1, Line 4) (Insurance Regulatory Charge - from IB-44, Part 2, Line 10)		
3. Installment Payment made June 15, 2025 (Gross Premiums Tax - from IB-44, Part 1, Line 4) (Insurance Regulatory Charge - from IB-44, Part 2, Line 10)		
4. Installment Payment made October 15, 2025 (Gross Premiums Tax - from IB-44, Part 1, Line 4) (Insurance Regulatory Charge - from IB-44, Part 2, Line 10)		
5. Total Installment Payments Made in 2025 Add Lines 2 through 4		

Part 5. Adjusted Taxable Premiums Calculation

(See instructions for this form at [nccdr.gov/taxes-forms/other-taxes-and-fees/insurance-premiums-tax-information/insurance-gross-premiums-tax-returns-and-instructions](https://www.irs.gov/individuals/income/2024/2024-1040-1040sr-instructions))

Job Class Description	Job Class	Taxable Percentage (00.00000%)	Payroll Amount	Taxable Premiums
Total Taxable Premiums				
Approved Experience Modification Factor				
Total Adjusted Taxable Premiums \$				