

## 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



# IB-83

## Gross Premiums Tax Return

### Risk Purchasing Group

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

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

### Computation of Gross Premiums Tax

1. N.C. Gross Premiums on Insurance Purchased During Calendar Year from Surplus Agents or Brokers	▶ 1.	_____	.00
2. Gross Premiums Tax Multiply Line 1 by 5.0%	2.	_____	.00
3. N.C. Gross Premiums on Insurance Purchased During Calendar Year from Licensed Insurance Companies	▶ 3.	_____	.00
4. Gross Premiums Tax Multiply Line 3 by 1.9%	4.	_____	.00
5. Gross Premiums Tax Due for the Risk Purchasing Group Add Line 2 and Line 4	▶ 5.	_____	.00
6. Tax Credit (Attach applicable forms)	▶ 6.	_____	.00
7. Gross Premiums Tax Liability Line 5 minus Line 6	▶ 7.	_____	.00
8. Installments Paid by: (Fill in applicable circle) <input type="radio"/> Surplus lines agents or brokers <input type="radio"/> Licensed insurance companies <input type="radio"/> Risk purchasing group	▶ 8.	_____	.00
9. Balance of Gross Premiums Tax Due Line 7 minus Line 8, but not less than zero. If less than zero, enter amount on Line 12.	9.	_____	.00
10. a. Penalties ▶ _____ .00      b. Interest ▶ _____ .00			
11. Total Gross Premiums Tax Due Add Lines 9, 10a and 10b	11. \$	_____	.00
12. Overpayment	▶ 12.	_____	.00
13. Amount of Line 12 to be Applied to 2026 Gross Premiums Tax	▶ 13.	_____	.00
14. Gross Premiums Tax to be Refunded Line 12 minus Line 13	14.	_____	.00

(See [ncdor.gov](http://ncdor.gov) for current interest rate and penalty information)

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.

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, North Carolina 27640-0300