Do Not Include This Page



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.



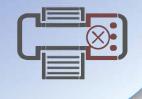
Printing



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

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Do not select "print on both sides of paper."



Before Sending



Do not submit photocopies of returns. Submit originals only.





IB-53 Gross Premiums Tax Return for:

Fill in applicable circle: O Self-Insured Workers' O Health Maintenar Organization	nce O Hospital or Dental Service Corporation	○ Prepaid Health Plan
For tax year beginning (MM-DD-YY) = and ending (MM-DD-	-yy) = =	DOR Use Only
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)		
Mailing Address	Federal Emp	loyer ID Number
City State	Zip Code	
Name of Contact Person Phone Number	State of Domicile NAIC	Number
Fill in circle if applicable: Payment has been made through electronic funds transfer (EFT)	Amended Return	<u></u>
Date of Withdrawal if Company Surrendered Certificate of Authority to do	Business in NC During the Year	
Schedule A. Summary of Amount Due		
1. Total 2021 Gross Premiums Tax Liability Due (From Schedule B, Part 2, Line 8)	1. <u>, , , , , , , , , , , , , , , , , , ,</u>	
2. Total 2021 Insurance Regulatory Charge Due (From Schedule C, Line 18)	2.	
3. Total Payment Due for 2021 Add Line 1 and Line 2	3. \$	

The following must be attached to this return:

2021 Schedule T from the Annual Statement 2021 North Carolina Business Page

NCDOR

Web

1-22

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
- 2021 Guaranty Assessment Tax Credit Available notice from either the North Carolina Life & Health Insurance Guaranty Association or the North Carolina Insurance Guaranty Association
- O Schedule in support of any supplemental workers' compensation tax credits claimed
- O Form CD-425, NC-478 and applicable series schedules in support of tax credits claimed

Printed Name:	Title:	
-		

Signature: 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.

Date:

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

Schedule B. Calculation of Gross Premiums Tax

Part 1. North Carolina Basis Gross Premiums Tax (Multiply NC Taxable Premiums by the Applicable Tax Rate)

		NC Taxable Premiums	Tax Rate	Tax Computed on NC Basis
1. Self-Insured Workers' Compensation Group	►		2.5%	
2. Health Maintenance Organization	►		1.9%	
3. Hospital or Dental Service Corporation	►		1.9%	
4. Prepaid Health Plan	►		1.9%	
5. Total Add Lines 1 through 4	►			

1.	Gross Premiums Tax Computed on NC Basis (From Schedule B, Part 1, Total Tax Computed)	1.	
2.	Tax Credits		* * *
	a. Guaranty Fund (Credit cannot exceed tax amount on Line 1. Attach 2021 Guaranty Assessment Tax Credit Available notice in support of credit claimed.)	2a.	
	b. CD-425 and NC-478 Tax Credits (Attach applicable forms)	2b.	
3.	Gross Premiums Tax Due	3.	
	Line 1 minus Line 2a and 2b, but not less than zero		
4.	Prior Year Credit Applied to 2021	4.	
	(From Schedule D, Line 1, Column 1)		
5.	Gross Premiums Tax Installment Payments (From Schedule D, Line 5, Column 1)	5.	
6.	Balance of Gross Premiums Tax Due Line 3 minus Lines 4 and 5, but not less than zero. If less than zero, enter amount on Line 9.	6.	
7.	a. Penalties b		(See <u>www.ncdor.gov</u> for current interest rate and penalty information)
8.	Total Gross Premiums Tax Due8.Add Lines 6, 7a and 7b8.	\$	
9.	Overpayment	9.	
10.	Amount of Line 9 to be Applied to 2022 Gross Premiums Tax	10.	
11.	Gross Premiums Tax to be Refunded	11.	

Schedule C. Computation of Insurance Regulatory Charge

12.	Gross Premiums Tax Liability (From Schedule B, Part 1, Total Tax Computed)	►	12.	
13.	Insurance Regulatory Charge Liability Multiply Line 12 by 6.5%		13.	
14.	Prior Year Credit Applied to 2021 (From Schedule D, Line 1, Column 2)	►	14.	
15.	Insurance Regulatory Charge Installment Payments (From Schedule D, Line 5, Column 2)	►	15.	
16.	Balance of Insurance Regulatory Charge Due Line 13 minus Lines 14 and 15, but not less than zero. If less than zero, enter amount on Line 19.		16.	
17.	a. Penalties b			(See <u>www.ncdor.gov</u> for current interest rate and penalty information)
18.	Total Insurance Regulatory Charge Due Add Lines 16, 17a and 17b	18	\$	
19.	Overpayment	►	19.	
20.	Amount of Line 19 to be Applied to 2022 Insurance Regulatory Charge	►	20.	
21.	Insurance Regulatory Charge to be Refunded Line 19 minus Line 20		21.	

Schedule D. 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 2021 (Gross Premiums Tax - from prior IB-53, Part 1, Line 11) (Insurance Regulatory Charge - from prior IB-53, Part 2, Line 21)		
2.	Installment Payment made April 15, 2021 (Gross Premiums Tax - from IB-54, Part 1, Line 4) (Insurance Regulatory Charge - from IB-54, Part 2, Line 10)		
3.	Installment Payment made June 15, 2021 (Gross Premiums Tax - from IB-54, Part 1, Line 4) (Insurance Regulatory Charge - from IB-54, Part 2, Line 10)		
4.	Installment Payment made October 15, 2021 (Gross Premiums Tax - from IB-54, Part 1, Line 4) (Insurance Regulatory Charge - from IB-54, Part 2, Line 10)		

5. Total Installment Payments Made in 2021 Add Lines 2 through 4