

**IB-13**

Web  
1-09

# 2008 Gross Premium Tax Return Life, Accident and Health Companies

North Carolina Department of Revenue

**I-B  
Insurance**

Legal Name

Mailing Address

City

State

Zip Code

Name of Contact Person

Phone Number

State of Domicile

Federal Employer ID Number

NAIC Number

Fill in circle if applicable:

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

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 2008 Gross Premium Tax Liability Due

(From Schedule B, Part 3, Line 8)

1.

2. 2008 Insurance Regulatory Charge Due

(From Schedule C, Line 5)

2.

3. Total Payment Due for 2008

Add Line 1 and Line 2

3.

\$

### The following must be attached to this return:

2008 Schedule T from the Annual Statement

2008 North Carolina Business Page

### 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
- 2008 Guaranty Assessment Tax Credit Available notice from either the North Carolina Life & Health Insurance Guaranty Association or the North Carolina Insurance Guaranty Association
- Schedule in support of any supplemental workers' compensation tax credits claimed
- Form NC-478 and applicable series schedules in support of Article 3A, low-income housing, and mill rehabilitation tax credits claimed

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.**

**Schedule B. Calculation of Gross Premium Tax**

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

	NC Taxable Premiums	Tax Rate	Tax Computed on NC Basis
1. Life Insurance		1.9%	
2. Annuities		0%	
3. Accident and Health		1.9%	
4. Workers' Comp		2.5%	
5. All Other Lines (attach schedule)		1.9%	
6. Finance Charges		1.9%	
7. Total Add Lines 1 through 6			

**Part 2. State of Domicile Basis Gross Premium Tax** *(Enter state of domicile tax rate in the Tax Rate column. Multiply NC Taxable Premiums by the Tax Rate. Attach supplemental schedule showing detail of taxable premiums and tax computation if space provided is inadequate.)*

	NC Taxable Premiums	Tax Rate	Tax Computed on State of Domicile Basis
1. Life Insurance		_____ %	
2. Annuities		_____ %	
3. Accident and Health		_____ %	
4. Workers' Comp		_____ %	
5. All Other Lines (attach schedule)		_____ %	
6. Finance Charges		_____ %	
7. Total Add Lines 1 through 6			

**Part 3. Computation of Gross Premium Tax**

1. Gross Premium Tax Computed on NC Basis <i>(From Part 1, Total Tax Computed)</i>	1.	
2. Retaliatory Tax Part 2, Total Tax Computed minus Part 1, Total Tax Computed, but not less than zero.	2.	
3. Gross Premium Tax Line 1 plus Line 2	3.	
4. Tax Credits	4a.	
a. NC Guaranty Fund Assessment Credit <i>(From Schedule E, total; not to exceed Line 3)</i>	4b.	
b. NC-478 Tax Credits <i>(Limited, attach NC-478 forms)</i>		
5. Gross Premium Tax Liability Line 3 minus Lines 4a and 4b, but not less than zero	5.	
6. Prior Year Credit Applied to 2008 <i>(From Schedule D, Line 1, Column 1)</i>	6.	
7. Gross Premium Tax Installment Payments <i>(From Schedule D, Line 5, Column 1)</i>	7.	
8. Balance of Gross Premium Tax Due Line 5 minus Lines 6 and 7, but not less than zero. If less than zero, enter amount on Line 9.	8.	\$
9. Overpayment	9.	
10. Amount of Line 9 to be Applied to 2009 Gross Premium Tax	10.	
11. Gross Premium Tax to be Refunded Line 9 minus Line 10	11.	

**Schedule C. Insurance Regulatory Charge**

<b>1. Gross Premium Tax Liability</b> <i>(From Schedule B, Part 1, Total Tax Computed)</i>	1.	<input type="text"/>
<b>2. Insurance Regulatory Charge</b> Multiply Line 1 by 5.5%	2.	<input type="text"/>
<b>3. Prior Year Credit Applied to 2008</b> <i>(From Schedule D, Line 1, Column 2)</i>	3.	<input type="text"/>
<b>4. Insurance Regulatory Charge Installment Payments</b> <i>(From Schedule D, Line 5, Column 2)</i>	4.	<input type="text"/>
<b>5. Total Insurance Regulatory Charge Due</b> Line 2 minus Lines 3 and 4, but not less than zero. If less than zero, enter amount on Line 6.	5.	\$ <input type="text"/>
<b>6. Overpayment</b>	6.	<input type="text"/>
<b>7. Amount of Line 6 to be Applied to 2009 Insurance Regulatory Charge</b>	7.	<input type="text"/>
<b>8. Insurance Regulatory Charge to be Refunded</b> Line 6 minus Line 7	8.	<input type="text"/>

**Schedule D. Installment Payments Made** *(Should not include any negative amounts)*

	(1) Gross Premium Tax	(2) Insurance Regulatory Charge
<b>1. Prior Year Credit Applied to 2008</b> <i>(Gross Premium Tax - from 2007 IB-13, Sch. B, Part 3, Line 9)</i> <i>(Insurance Regulatory Charge - from 2007 IB-13, Sch. C, Line 6)</i>	<input type="text"/>	<input type="text"/>
<b>2. Installment Payment made April 15, 2008</b> <i>(Do not include amount on Line 1)</i> <i>(Gross Premium Tax - from 2008 IB-14, Part 1, Line 4)</i> <i>(Insurance Regulatory Charge - from 2008 IB-14, Part 2, Line 8)</i>	<input type="text"/>	<input type="text"/>
<b>3. Installment Payment made June 15, 2008</b> <i>(Do not include amount on Line 1)</i> <i>(Gross Premium Tax - from 2008 IB-15, Part 1, Line 4)</i> <i>(Insurance Regulatory Charge - from 2008 IB-15, Part 2, Line 8)</i>	<input type="text"/>	<input type="text"/>
<b>4. Installment Payment made October 15, 2008</b> <i>(Do not include amount on Line 1)</i> <i>(Gross Premium Tax - from 2008 IB-16, Part 1, Line 4)</i> <i>(Insurance Regulatory Charge - from 2008 IB-16, Part 2, Line 8)</i>	<input type="text"/>	<input type="text"/>
<b>5. Total Installment Payments Made in 2008</b> Add Lines 2 through 4	<input type="text"/>	<input type="text"/>

**Schedule E. Guaranty Association Credit Available**

	Assessment Amount	Percentage	Amount of Credit
<b>1. Assessment Year 2003</b>	<input type="text"/>	20%	<input type="text"/>
<b>2. Assessment Year 2004</b>	<input type="text"/>	20%	<input type="text"/>
<b>3. Assessment Year 2005</b>	<input type="text"/>	20%	<input type="text"/>
<b>4. Assessment Year 2006</b>	<input type="text"/>	20%	<input type="text"/>
<b>5. Assessment Year 2007</b>	<input type="text"/>	20%	<input type="text"/>
		<b>Total</b>	<input type="text"/>