

Gross Premium Tax Return Property and Casualty Companies

North Carolina Department of Revenue

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

City State Zip Code

Name of Contact Person Phone Number State of Domicile

Federal Employer ID Number

NCDOR 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 2009 Gross Premium Tax Due (From Schedule B, Part 3, Line 8)	1.	_____	.00
2. 2009 Insurance Regulatory Charge Due (From Schedule C, Line 7)	2.	_____	.00
3. Additional Tax Due on Property Coverage Contracts (From Schedule F, Line 17)	3.	_____	.00
4. Total Payment Due for 2009 Add Lines 1 through 3	4. \$	_____	.00

The following must be attached to this return:

- 2009 Schedule T from the Annual Statement
- 2009 North Carolina Business Page

The following must be attached if applicable (Fill in all that apply):

- Reconciliation schedule explaining any differences in the premiums listed on the tax return, the North Carolina Business Page, and Schedule T
- 2009 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 Applicable Tax Rate)

	NC Taxable Premiums	Tax Rate	Tax Computed on NC Basis
1. Life Insurance	.00	1.9%	.00
2. Annuities	.00	0%	.00
3. Accident and Health	.00	1.9%	.00
4. Workers' Comp	.00	2.5%	.00
5. All Other Lines (attach schedule)	.00	1.9%	.00
6. Finance Charges	.00	1.9%	.00
7. Total Add Lines 1 through 6	.00		.00

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	.00	— %	.00
2. Annuities	.00	— %	.00
3. Accident and Health	.00	— %	.00
4. Workers' Comp	.00	— %	.00
5. All Other Lines (attach schedule)	.00	— %	.00
6. Finance Charges	.00	— %	.00
7. Total Add Lines 1 through 6	.00		.00

Part 3. Computation of Gross Premium Tax

1. Gross Premium Tax Computed on NC Basis (From Part 1, Total)	1.	.00
2. Retaliatory Premium Tax Computation Total Tax Computed from Part 2, Line 7 minus Total Tax Computed from Part 1, Line 7 but not less than zero.	2.	.00
3. Gross Premium Tax Add Line 1 and Line 2	3.	.00
4. Tax Credits		
a. NC Guaranty Fund Assessment Credit (From Schedule E, total; not to exceed Line 3)	4a.	.00
b. NC-478 Tax Credits (Limited, attach NC-478 forms)	4b.	.00
5. Gross Premium Tax Due Line 3 minus Lines 4a and 4b, but not less than zero	5.	.00
6. Prior Year Credit Applied to 2009 (From Schedule D, Line 1, Column 1)	6.	.00
7. Gross Premium Tax Installment Payments (From Schedule D, Line 5, Column 1)	7.	.00
8. Balance of Gross Premium Tax Due Line 5 minus Line 6 and Line 7, but not less than zero. If less than zero, enter amount on Line 9.	8. \$.00
9. Overpayment	9.	.00
10. Amount of Line 9 to be Applied to 2010 Gross Premium Tax	10.	.00
11. Gross Premium Tax to be Refunded Line 9 minus Line 10	11.	.00

Schedule C. Insurance Regulatory Charge

<p>1. Gross Premium Tax Liability <i>(From Schedule B, Part 1, Total)</i></p> <p>2. Additional Tax on Property Coverage Contracts <i>(From Schedule F, Line 14)</i></p> <p>3. Total Premium Tax Liability Add Lines 1 and 2</p> <p>4. Insurance Regulatory Charge Multiply Line 3 by 5.5%</p> <p>5. Prior Year Credit Applied to 2009 <i>(From Schedule D, Line 1, Column 2)</i></p> <p>6. Insurance Regulatory Charge Installment Payments <i>(From Schedule D, Line 5, Column 2)</i></p> <p>7. Total Insurance Regulatory Charge Due Line 4 minus Line 5 and Line 6, but not less than zero. If less than zero, enter amount on Line 8.</p> <p>8. Overpayment</p> <p>9. Amount of Line 8 to be Applied to 2010 Insurance Regulatory Charge</p> <p>10. Insurance Regulatory Charge to be Refunded Line 8 minus Line 9</p>	<p>1. _____ .00</p> <p>2. _____ .00</p> <p>3. _____ .00</p> <p>4. _____ .00</p> <p>5. _____ .00</p> <p>6. _____ .00</p> <p>7. \$ _____ .00</p> <p>8. _____ .00</p> <p>9. _____ .00</p> <p>10. _____ .00</p>
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Schedule D. Installment Payments Made *(Do not include amounts from Line 1 on Lines 2 through 4)*

	(1) Gross Premium Tax	(2) Insurance Regulatory Charge	(3) Additional Property Coverage Tax
1. Prior Year Credit Applied to 2009 <i>(Gross Premium Tax - from 2008 IB-33, Sch. B, Part 3, Line 10) (Insurance Regulatory Charge - from 2008 IB-33, Sch. C, Line 9) (Add'l Property Coverage Tax - from 2008 IB-33, Sch. F, Line 19)</i>			
2. Installment Payment made April 15, 2009 <i>(Gross Premium Tax - from 2009 IB-34, Part 1, Line 4) (Insurance Regulatory Charge - from 2009 IB-34, Part 2, Line 8) (Add'l Property Coverage Tax - from 2009 IB-34, Part 3, Line 12)</i>			
3. Installment Payment made June 16, 2009 <i>(Gross Premium Tax - from 2009 IB-35, Part 1, Line 4) (Insurance Regulatory Charge - from 2009 IB-35, Part 2, Line 8) (Add'l Property Coverage Tax - from 2009 IB-35, Part 3, Line 12)</i>			
4. Installment Payment made October 15, 2009 <i>(Gross Premium Tax - from 2009 IB-36, Part 1, Line 4) (Insurance Regulatory Charge - from 2009 IB-36, Part 2, Line 8) (Add'l Property Coverage Tax - from 2009 IB-36, Part 3, Line 12)</i>			
5. Total Installment Payments Made in 2009 Add Lines 2 through 4			

Schedule E. Guaranty Association Credit Available

	Assessment Amount	Percentage	Amount of Credit
1. Assessment Year 2004		20%	
2. Assessment Year 2005		20%	
3. Assessment Year 2006		20%	
4. Assessment Year 2007		20%	
5. Assessment Year 2008		20%	
		Total	

Schedule F. 2009 Additional Property Coverage Tax (A copy of the State Business Page must be attached.)

Line of Business	Direct Premiums Written	Taxable Percentage	Taxable Premiums
1. Fire	.00	100%	.00
2. Farmowners Multiple Peril	.00	100%	.00
3. Homeowners Multiple Peril	.00	100%	.00
4. Commercial Multiple Peril (Non-Liability Portion)	.00	100%	.00
5. Ocean Marine	.00	100%	.00
6. Inland Marine	.00	100%	.00
7. Earthquake	.00	100%	.00
8. Private Passenger Auto Physical Damage	.00	10%	.00
9. Commercial Auto Physical Damage	.00	10%	.00
10. Aircraft	.00	100%	.00
11. Boiler and Machinery	.00	100%	.00
12. Other Contracts Providing Wind Coverage	.00	100%	.00
13. Total Taxable Premiums Add Lines 1 through 12	.00		.00
14. Additional Tax on Property Coverage Contracts Multiply Line 13 by 0.74% (0.0074)	.00		.00
15. Prior Year Overpayment Amount Applied to 2009 (From Schedule D, Line 1, Column 3)			.00
16. Additional Property Coverage Tax Installment Payments (From Schedule D, Line 5, Column 3)			.00
17. Total Additional Tax on Property Coverage Contracts (Line 14 minus Line 15 and Line 16, but not less than zero. If less than zero, enter amount on Line 18.)			.00
18. Overpayment			.00
19. Amount of Line 18 Applied to 2010 Additional Tax on Property Coverage Contracts			.00
20. Additional Tax on Property Coverage Contracts to be Refunded (Line 18 minus Line 19)			.00
		Total	.00