

IB-53

Web  
12-12

Gross Premium Tax Return for:

Fill in applicable circle:

- Self-Insured Workers' Compensation Group
- Health Maintenance Organization
- Hospital or Dental Service Corporation

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** \_\_\_\_\_

**Part 1. Computation of Gross Premium Tax** (A copy of Schedule T and the State Business Page must be attached along with a reconciliation schedule explaining any differences in the premiums listed on the tax return, the North Carolina Business Page, and Schedule T.)

<b>1. Taxable Premiums Written in N.C. During Calendar Year</b>	▶	1.	_____	.00
<b>2. Gross Premium Tax</b> (Self-Insured Workers' Compensation Group - multiply Line 1 by 2.5%; Health Maintenance Organization and Hospital or Dental Service Corporation - multiply Line 1 by 1.9%.)		2.	_____	.00
<b>3. Tax Credits</b>				
a. Guaranty Fund (Credit cannot exceed tax amount on Line 2. Attach 2012 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
<b>4. Gross Premium Tax Due</b> Line 2 minus Line 3a and 3b, but not less than zero		▶ 4.	_____	.00
<b>5. Prior Year Credit Applied to 2012</b> (From Part 4, Line 1, Column 1)		▶ 5.	_____	.00
<b>6. Gross Premium Tax Installment Payments</b> (From Part 4, Line 5, Column 1)		▶ 6.	_____	.00
<b>7. Balance of Gross Premium Tax Due</b> Line 4 minus Lines 5 and 6, but not less than zero. If less than zero, enter amount on Line 10.		▶ 7.	_____	.00
<b>8. a. Penalties</b> ▶ _____ .00 <b>b. Interest</b> ▶ _____ .00				.00
<b>9. Total Gross Premium Tax Due</b> Add Lines 7, 8a and 8b		▶ 9.	\$ _____	.00
<b>10. Overpayment</b>		▶ 10.	_____	.00
<b>11. Amount of Line 10 to be Applied to 2013 Gross Premium Tax</b>		▶ 11.	_____	.00
<b>12. Gross Premium Tax to be Refunded</b> Line 10 minus Line 11		▶ 12.	_____	.00

(See [www.dornrc.com](http://www.dornrc.com) for current interest rate and penalty information)

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.

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

**Part 2. Computation of Insurance Regulatory Charge**

- 13. **Gross Premium Tax Liability** ▶ 13. \_\_\_\_\_ .00  
*(From Part 1, Line 2)*
- 14. **Insurance Regulatory Charge Liability** 14. \_\_\_\_\_ .00  
Multiply Line 13 by 6.0%
- 15. **Prior Year Credit Applied to 2012** ▶ 15. \_\_\_\_\_ .00  
*(From Part 4, Line 1, Column 2)*
- 16. **Insurance Regulatory Charge Installment Payments** ▶ 16. \_\_\_\_\_ .00  
*(From Part 4, Line 5, Column 2)*
- 17. **Balance of Insurance Regulatory Charge Due** 17. \_\_\_\_\_ .00  
Line 14 minus Lines 15 and 16, but not less than zero. If less than zero, enter amount on Line 20.
- 18. **a. Penalties** ▶ \_\_\_\_\_ .00      **b. Interest** ▶ \_\_\_\_\_ .00 *(See [www.dornc.com](http://www.dornc.com) for current interest rate and penalty information)*
- 19. **Total Insurance Regulatory Charge Due** 19. \$ \_\_\_\_\_ .00  
*(Add Lines 17, 18a and 18b)*
- 20. **Overpayment** ▶ 20. \_\_\_\_\_ .00
- 21. **Amount of Line 20 to be Applied to 2013 Insurance Regulatory Charge** ▶ 21. \_\_\_\_\_ .00
- 22. **Insurance Regulatory Charge to be Refunded** 22. \_\_\_\_\_ .00  
Line 20 minus Line 21

**Part 3. Amount Due**

- 23. **Total Payment Due for 2012** 23. \$ \_\_\_\_\_ .00  
Add Lines 9 and 19 *(An overpayment in one Part cannot be used to offset amount due in the other Part)*

**Part 4. Installment Payments Made** *(Should not include any negative amounts)*

	(1) Gross Premium Tax	(2) Insurance Regulatory Charge
1. <b>Prior Year Credit Applied to 2012</b>		
2. <b>Installment Payment made April 15, 2012</b> <i>(Do not include amount on Line 1)</i>		
3. <b>Installment Payment made June 15, 2012</b> <i>(Do not include amount on Line 1)</i>		
4. <b>Installment Payment made October 15, 2012</b> <i>(Do not include amount on Line 1)</i>		
5. <b>Total Installment Payments Made in 2012</b> Add Lines 2 through 4		