

# 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 Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# IB-54 Installment Payment for:

Fill in applicable circle:  Self-Insured Workers' Compensation Group  Health Maintenance Organization  Hospital Service Corporation  Prepaid Health Plan

Installment Due Date (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

\_\_\_\_\_

NAIC Number

\_\_\_\_\_

Fill in circle if applicable: Payment has been made through electronic funds transfer (EFT)

**Part 1. Computation of Gross Premiums Tax Installment** (If prior total gross premiums tax liability was less than \$10,000, do not complete this form; installment payments are not required.)

- |  |   |    |          |     |
|--|---|----|----------|-----|
| 1. Total Gross Premiums Tax Liability<br>(From prior Form IB-53, Schedule B, Part 2, Line 3)   | ▶ | 1. | _____    | .00 |
| 2. Gross Premiums Tax Installment Due<br>Multiply Line 1 by 33 1/3% (.3333)  |   | 2. | _____    | .00 |
| 3. Overpayment of Gross Premiums Tax to be Applied as Credit<br>(From prior Form IB-53 or prior installment form)  | ▶ | 3. | _____    | .00 |
| 4. Net Gross Premiums Tax Installment Due<br>(Line 2 minus Line 3. If less than zero, any remaining overpayment should be applied to subsequent installments.) | ▶ | 4. | _____    | .00 |
| 5. a. Penalties ▶ _____ .00      b. Interest ▶ _____ .00   |   |    |          |     |
| 6. Total Gross Premiums Tax Installment Due<br>(Add Lines 4, 5a and 5b)  |   | 6. | \$ _____ | .00 |
- (See [www.ncdor.gov](http://www.ncdor.gov) for current interest rate and penalty information)

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

- |  |   |     |          |     |
|--|---|-----|----------|-----|
| 7. Total Insurance Regulatory Charge Liability<br>Multiply amount on Schedule C, Line 12 from prior Form IB-53 by 2% (.02)   | ▶ | 7.  | _____    | .00 |
| 8. Insurance Regulatory Charge Installment Due<br>Multiply Line 7 by 33 1/3% (.3333)   |   | 8.  | _____    | .00 |
| 9. Overpayment of Insurance Regulatory Charge to be Applied as Credit<br>(From prior Form IB-53 or prior installment form)   | ▶ | 9.  | _____    | .00 |
| 10. Net Insurance Regulatory Charge Installment Due<br>(Line 8 minus Line 9. If less than zero, any remaining overpayment should be applied to subsequent installments.) | ▶ | 10. | _____    | .00 |
| 11. a. Penalties ▶ _____ .00      b. Interest ▶ _____ .00  |   |     |          |     |
| 12. Total Insurance Regulatory Charge Installment Due<br>(Add Lines 10, 11a and 11b)   |   | 12. | \$ _____ | .00 |
- (See [www.ncdor.gov](http://www.ncdor.gov) for current interest rate and penalty information)

**Part 3. Amount of Installment Due**

- |   |  |     |          |     |
|---|--|-----|----------|-----|
| 13. Total Installment Due<br>(Add Lines 6 and 12. If amount on either of these lines is less than zero, do not include in total due.) |  | 13. | \$ _____ | .00 |
|---|--|-----|----------|-----|

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

I certify that, to the best of my knowledge, this return is accurate and complete.

Installments are due April 15th, June 15th and October 15th of each taxable 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 Premiums Tax Unit, P.O. Box 25000, Raleigh, NC 27640-0300