State of Rhode Island Division of Taxation

2026 Form T-71

Insurance Companies Tax Return of Gross Premiums

26111699990101

- ☐ Insurance Company
- ☐ Nonprofit Hospital Service Corp, Nonprofit Dental Corp, Nonprofit Medical Service Corp and HMO
- ☐ Amended

Name			Federal employer identification number
Address			**State or country of incorporation or organization**
Address 2			**Company type: stock, mutual or participating**
City, town or post office	**State**	**ZIP code**	**E-mail address**

Schedule A - Computation of Tax

ATTACH LEGIBLE COPY OF SCHEDULE T AND SCHEDULE OF DIRECT BUSINESS IN THIS STATE FROM THE ANNUAL STATEMENT SUBMITTED TO THE INSURANCE COMMISSIONER

1a	Direct premiums (Gross premiums less return premiums from Sch. T, Part 1 of Annual Statement to Insurance Commissioner)..	1a		
b	Reinsurance assumed from companies not authorized to do business in Rhode Island (covering property and risks in RI).....	1b		
2	TOTAL PREMIUMS. Add lines 1a and 1b			2
3a	Dividends paid or credited to policyholders - Direct (Mutual & Mutual Plan Companies Only).....	3a		
b	Federally exempt premiums. See instructions. (Gross premiums less return premiums).....	3b		
c	Capital investments deduction.....	3c		
d	Tax Incentives for Employers deduction - **R.I. Gen. Laws** §44-55. Attach Form RI-107.....	3d		
4	TOTAL DEDUCTIONS. Add lines 3a, 3b, 3c and 3d.....			4
5	Net taxable premium. Subtract line 4 from line 2.....			5
6a	Rhode Island tax. Multiply line 5 by the tax rate of 2% (0.02).....	6a		
b	Tax that would be imposed by taxpayer's state or country.....	6b		
7	TOTAL TAX DUE. Line 6a or 6b, whichever is greater.....			7
8a	RI Credits from 2026 RI Schedule B-CR, Business Entity Credit Schedule, line 18.....	8a		
b	Life and Health Guaranty Fee.....	8b		
9	TOTAL CREDITS. Add lines 8a and 8b.....			9
10a	TAX AFTER CREDITS. Subtract line 9 from line 7. If zero or less, enter zero.....			10a

Deductions

Tax and Fee Amount

DRAFT 10/20/2026

Revised 10/2026

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Name	Federal employer identification number

	10b	TAX AFTER CREDITS from line 10a		10b	
Payments	11a	Payments made on 2026 BUS-EST, Business Tax Estimated Payment	11a		
	b	Other payments	11b		
	12	TOTAL PAYMENTS. Add lines 11a and 11b		12	
	13	Previously issued overpayments (if filing an amended return)		13	
	14	Net Payments. Subtract line 13 from line 12		14	
Balance Due	15	Net tax due. Subtract line 14 from line 10b		15	
	16	Interest due: (a) Late payment interest _____ (b) Underestimating interest _____ Total (a) + (b)		16	
	17	TOTAL DUE WITH RETURN. Add lines 15 and 16		17	
Refund	18	Overpayment. Subtract lines 10b and 16 from line 14		18	
	19	Amount of overpayment to be applied to 2027 estimated tax		19	
	20	Amount to be refunded. Subtract line 19 from line 18		20	

DRAFT
10/20/2026

IMPORTANT INFORMATION

See Form Instructions for requirements on how to file your return and remit payments.

Form T-71 is due on or before April 15, 2027.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name		Date	Telephone number
Paid preparer signature	**Print name**		**Date**	**Telephone number**
Paid preparer address	**City, town or post office**	**State**	**ZIP code**	**PTIN**

May the Division of Taxation contact your preparer? YES ☐