

INSURANCE COMPANIES TAX RETURN OF GROSS PREMIUMS  
FOR CALENDAR YEAR ENDING DECEMBER 31, 2001

Every domestic, foreign, or alien insurance company carrying on business in Rhode Island during the preceding calendar year must file this return and pay the Tax 9(a) or 9(b) whichever is larger to: Tax Administrator, 1 Capitol Hill Ste 9, Providence, RI 02908-5811, on or before March 1, 2002.

FED ID#:

Name: \_\_\_\_\_ STATE OR COUNTRY OF INCORPORATION OR ORGANIZATION \_\_\_\_\_

Address: \_\_\_\_\_

WHETHER STOCK, MUTUAL OR PARTICIPATING STOCK \_\_\_\_\_

ALL FILERS MUST ATTACH SCHEDULE T AND SCHEDULE OF DIRECT BUSINESS IN THIS STATE FROM  
THE ANNUAL STATEMENT SUBMITTED TO THE INSURANCE COMMISSIONER

Schedule A COMPUTATION OF TAX

1. Direct Premiums (Gross less return premiums from Schedule T, Part 1 of annual statement to Insurance Commissioner) \_\_\_\_\_

2. Reinsurance assumed from companies not authorized to do business in R.I. (covering property and risks in R.I.) \_\_\_\_\_

3. Total Premiums (Item 1 plus Item 2) \_\_\_\_\_

DEDUCTIONS

4. Dividends paid or credited to policyholders - Direct (Mutual & Mutual Plan Companies only) \_\_\_\_\_

5. Direct Ocean Marine Premiums (Gross less return premiums) \_\_\_\_\_

6. Total Deductions (Item 4 plus Item 5) \_\_\_\_\_

7. Capital Investment Deduction \_\_\_\_\_

8. Net Taxable Premiums (Item 3 minus Items 6 & 7) \_\_\_\_\_

9. (a) TAX (2% of Item 8) \_\_\_\_\_

(b) TAX AND FEES UNDER RETALIATORY PROVISIONS (from Schedules C and D on back page) \_\_\_\_\_

(TAXPAYER MUST PAY AMOUNT INDICATED ON 9 (a) OR 9 (b) WHICHEVER IS GREATER)

Schedule B COMPUTATION OF AMOUNT OF PAYMENT DUE

1. Enter either 9 (a) or 9 (b) whichever is greater \_\_\_\_\_

2. a) Less Educational Assistance and Development Credit (Attach Form 5009) \_\_\_\_\_

b) Less Child Day Care Assistance and Development Credit (Attach Form RI-2441) \_\_\_\_\_

c) Less Credit for R.I. Life & Health Insurance Guaranty Assessment \_\_\_\_\_

d) Less Credit for Enterprise Zone \_\_\_\_\_ ; Less Credit for Small Business \_\_\_\_\_

e) Less Credit for Investment Tax (Attach Form 3468) \_\_\_\_\_

3. Amount due (Line 1 minus Line 2a, 2b, 2c, 2d, and 2e) \_\_\_\_\_

4. Estimated Payments Made for Calendar 2001 \_\_\_\_\_ Other Payments Made \_\_\_\_\_ Total Payments Made \_\_\_\_\_

5. Payment Due With Return \_\_\_\_\_

6. Overpayment \_\_\_\_\_

7. Enter amount of Line 6 to be credited to Estimated Tax for following year \_\_\_\_\_ .....Refunded \_\_\_\_\_

CERTIFICATION

This certification must be executed or the return must be sworn before some person authorized to administer oaths

I, the undersigned \_\_\_\_\_ of the company for which this return is made, hereby certify that I have personal knowledge of the statements and other information constituting this return, that the same are true, correct, and complete to the best of my knowledge and belief, and that this return is made under the penalty of perjury.

\_\_\_\_\_  
Date Signature of duly authorized officer Title

R.I.G.L. 27-2-17 PROVIDES THAT INSURANCE COMPANIES ORGANIZED OR INCORPORATED UNDER LAWS OF A STATE OR COUNTRY WHOSE LAWS DO NOT IMPOSE RETALIATORY OR OTHER CHARGES OR GRANT ON A RECIPROCAL BASIS, EXEMPTIONS THEREFROM FOR COMPANIES ORGANIZED OR INCORPORATED IN THIS STATE, WILL NOT BE SUBJECT TO RETALIATORY TAXES OR FEES'

Schedule C TAXPAYER'S COMPUTATION OF TAX UPON RETALIATORY BASIS  
SECTION 44-17-1 OF THE R.I. GENERAL LAWS

Compute below the tax that the taxpayer's state or country of incorporation would impose on like companies incorporated in Rhode Island, or their agents, doing business in such state or country of incorporation.

In the case of foreign or alien companies, the Rhode Island tax shall not be less in amount than that computed below in accordance with the retaliatory provision.

ATTACH COPY OF HOME STATE OR COUNTRY RETURN

- Line 1- Tax that the taxpayer's state or country would impose on like companies incorporated or organized in RI, or their agents, doing business in such state or country of incorporation or organization..... 1. \_\_\_\_\_
- Line 2- Rhode Island tax from Line 9a, Schedule A, Page 1 of this form..... 2. \_\_\_\_\_
- Line 3- Tax due (Enter the greater of Line 1 or Line 2 above) 3. \_\_\_\_\_

Schedule D TAXPAYER'S COMPUTATION OF RECIPROCAL FEES AND ASSESSMENTS  
SECTION 27-2-17 OF THE RHODE ISLAND GENERAL LAWS

INCLUDE in the calculation, fees and assessments that are levied upon insurance companies doing business in your state that are not billed directly by the Rhode Island Insurance Division.

- Line 1- Fees and assessments that the taxpayer's state or country would impose on like companies incorporated or organized in RI, or their agents, doing business in such state or country of incorporation or organization 1. \_\_\_\_\_
- Line 2- Fees that billed directly by the RI Insurance Division related to the annual statement filings and annual license renewal fees. Please refer to your March 2001 invoice billed by the RI Insurance Division to identify the proper fees to include..... 2. \_\_\_\_\_
- Line 3- Reciprocal fees and assessments due (Line 1 less Line 2, no less than zero)..... 3. \_\_\_\_\_

ENTER ON LINE 9b, SCHEDULE A, PAGE 1 OF THIS RETURN- LINE 3 SCHEDULE C PLUS LINE 3 SCHEDULE D..... \_\_\_\_\_

Federal I.D. #: \_\_\_\_\_ Calendar Year 2002  
Name and Address: \_\_\_\_\_

1. Total Tax for Prior Year	_____
2. Estimated Tax for Current Year	_____
3. 40% of Line 2	_____
4. Less Prior Year Amount Applied to Current Year	_____
5. PAYMENT DUE WITH THIS RETURN-Line 3 less Line 4	_____

File this declaration together with amount due to:  
THE DIVISION OF TAXATION  
ONE CAPITOL HILL, STE 9  
PROVIDENCE, RI 02908-5811

AMOUNT ON LINE 5 IS DUE AND PAYABLE ON OR BEFORE MARCH 15

I declare under the penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct and complete declaration.

Signature of Officer or Agent \_\_\_\_\_ Title \_\_\_\_\_

-----PLEASE TEAR HERE-----

Federal I.D. #: \_\_\_\_\_ Calendar Year 2002  
Name and Address: \_\_\_\_\_

1. Total Estimated Tax for Current Year	_____
2. 60% of Line 1	_____
3. Less Amount From Prior Credit Applied To This Payment	_____
4. PAYMET DUE WITH THIS VOUCHER-Line 2 Less Line 3	_____

File this estimated tax payment with amount due to:  
THE DIVISION OF TAXATION  
ONE CAPITOL HILL, STE 9  
PROVIDENCE, RI 02908-5811

AMOUNT ON LINE 4 IS DUE AND PAYABLE ON OR BEFORE JUNE 15TH

Signature of Officer or Agent \_\_\_\_\_ Title \_\_\_\_\_

-----PLEASE TEAR HERE-----

ESTIMATED VOUCHER INSTRUCTIONS FOR GROSS PREMIUM INSRANCE TAX

- Every Insurance Company who is liable for gross premium tax shall file a declaration of its estimated tax for the calendar year, if its estimated tax for such calendar year can reasonably be expected to exceed \$500.00. The entire amount of such estimated tax shall constitute the amount of advance required to be paid.  
The due dates and amounts of the installments are as follows:  
March 15th (40% of total estimated tax due)  
June 15th (60% of total estimated tax due)
- There is required and addition to the tax of 12% per annum for underpayments and penalties for the willful neglect or failure to file a declaration or pay any installment due thereunder.

NOTE

When there is not an increase in the tax rate from one year to the next, no interest or penalty will occur for underestimated tax payment if prepayments are made equal to the prior year's tax.