



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2021-12  
SURPLUS LINES

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
MARCH 26, 2021

### Surplus lines filing change

*Division allows for use of National Producer Number for 2020 tax return*


PROVIDENCE, R.I. – The Rhode Island Division of Taxation today announced that surplus lines brokers that file as individual licensees/brokers can now use their National Producer Number in place of their Social Security number when filing their annual tax return for 2020, which is due on April 1, 2021. The Social Security number is now only necessary to set up an individual surplus lines account for the first time.

Surplus lines brokers are required to file Form T-71A (“Surplus Lines Broker Return of Gross Premiums”) on or before the first day of the fourth month following the close of the taxable year. This tax return is required even if no business is written.

#### Surplus lines brokers can file this annual return using one of two methods:

- 1. As the Individual broker/licensee** - If you are a surplus lines broker/licensee, and you are filing your own annual tax return, put your own name, your National Producer Number, your business address, and other information at the top of page one of the form (see screenshot below). Please do not enter a federal employer identification number (FEIN) or Social Security number anywhere on the form.



State of Rhode Island Division of Taxation					
<b>2020 Form T-71A</b>			20111799990101		
Surplus Line Broker Return of Gross Premiums					
Name			Federal employer identification number		
John Smith					
Address			State or country of incorporation or organization		
1 Capitol Hill			RI		
Address 2			National producer number		
			000-00-0000		
City, town or post office		State	ZIP code		E-mail address
Providence		RI	02908		jsmith@email.com


2. **As the agency filing on behalf of its brokers/licensees** - If the insurance company or insurance agency is filing the annual return on behalf of surplus lines brokers/licensees, put the agency's name, the agency's federal employer identification number (FEIN), the agency's address, and other agency information on page one at the top of the form and leave the "National Producer Number" box blank on page one at the top of the form.

- On page two of the return, list the brokers/licensees who you are filing for by providing their National Producer Number, name, and address. The Social Security number can be left blank. You may submit as many copies of this page as necessary. Do not submit an attachment in place of this form.



State of Rhode Island Division of Taxation <b>2020 Form T-71A</b> Surplus Line Broker Return of Gross Premiums				20111799990101	
Name Insurance Company Inc.			Federal employer identification number 999999999		
Address 1 Capitol Hill			State or country of incorporation or organization RI		
Address 2			National producer number		
City, town or post office Providence		State RI	ZIP code 02908	E-mail address insurance@email.com	



State of Rhode Island Division of Taxation <b>2020 Form T-71A</b> Surplus Line Broker Return of Gross Premiums				20111799990102		
Name Insurance Company Inc.			Federal employer identification number 99-9999999			
This page must be completed by agencies/companies with individual licensees covered under this return to prevent a delay in renewing the licenses of those individuals.						
Broker #1	SSN	123-45-6789	First name	John	MI	Last name Smith
	National producer number	000000000	Address 1 Capitol Hill Providence RI 02908			

- Note: Failure to list all your brokers/licensees will delay the renewal of their licenses.
- You can file your surplus lines return electronically, via the Division's taxpayer portal. If you use the portal, please be sure to click on each tab in the tax return and complete the necessary information. Uploading a copy of the tax return does not take the place of keying in the necessary information. (Note: A Social Security number is now only necessary to set up an individual surplus lines account for the first time on the portal.) Here is the portal link: <https://taxportal.ri.gov/>. First-time portal user? Use this link: <https://go.usa.gov/xsxpj>.

- The Division now accepts electronic signatures for Form T-71A (“Surplus Line Broker Return of Gross Premiums”) as a convenience for taxpayers and their representatives. The form has a built-in option for electronic signatures: <https://go.usa.gov/xsQm4>. To take advantage of the form’s built-in e-signature option, download the form, open the form with Adobe Acrobat (or similar program), and follow the instructions. (See screenshot below.)

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 he or she has any knowledge.

Authorized officer signature	Print name	
Paid preparer signature	Print name	
Paid preparer address	City, town or post office	State

- For questions about surplus lines taxes, call the Division at (401) 574-8935 between 8:30 a.m. and 3:30 p.m. business days, or email: [Tax.corporate@tax.ri.gov](mailto:Tax.corporate@tax.ri.gov).
- In Rhode Island, licensing matters for individual surplus lines brokers/licensees and surplus lines insurance companies are handled by the Rhode Island Department of Business Regulation. For more information about licensing matters for individual surplus lines brokers/licensees and surplus lines insurance companies, use the following link: <https://dbr.ri.gov/divisions/insurance/>.

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*The Rhode Island Division of Taxation office is open to the public 8:30 a.m. to 3:30 p.m. business days. To learn more, see the agency's website: [www.tax.ri.gov](http://www.tax.ri.gov), or call (401) 574-8829.*

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