



Rhode Island Department of Revenue Division of Taxation

Notice 2024-02

April 1, 2024

NOTICE TO IFTA FILERS REGARDING ONLINE FILING AND PAYMENTS

This Notice is to inform you that Rhode Island law,¹ the IFTA Articles of Agreement (Article R940.300),² and the IFTA Procedures Manual (Article P700)³ provide for electronic filing and payment of IFTA returns and taxes.

If you are already registered to use the Division of Taxation's Taxpayer Portal, please continue to use the Portal to file and pay your quarterly returns. If you normally file on paper, the RI Division of Taxation will no longer be mailing the IFTA-100. All filers are expected to **file and pay electronically** using the Taxpayer Portal. Enclosed with this notice is a Personal Identifying Number (PIN) notice to enable the creation of your Rhode Island Taxpayer Portal account and the filing of the first quarter 2024 IFTA-100 return.

The first quarter filing will be available on the Portal beginning April 1, 2024.

How to Register to Use Taxpayer Portal:

Please log on to the Division's Taxpayer Portal at: <https://taxportal.ri.gov> to create your business account.

As a first-time user you must create a Portal account. You will need your FEIN or SSN and PIN. This will allow you to link your account(s) to your taxpayer records and file and pay your IFTA quarterly returns. The enclosed PIN notice includes your PIN and provides more information regarding registering on the Taxpayer Portal. Instructions, including helpful videos are available at www.taxportal.ri.gov.

For any questions regarding the Taxpayer Portal, please contact the Division by e-mail at: taxportal@tax.ri.gov, or by phone at (401) 574-8484 between 8:30 a.m. and 3:30p.m. on business days.

Taxpayers who need assistance filing or paying online can make an appointment to visit the Division's offices for assistance. Division staff are happy to use the Self-Service Kiosk to show taxpayers how to set up their Portal account, make payments, and more. Taxpayers without regular access to a computer or the internet can use the Self-Service Kiosk for any Taxpayer Portal activities.

If Rhode Island is no longer your base jurisdiction, please complete and return Form RI-2625, along with your IFTA license and decals to the Division of Taxation.

¹ [R.I. Gen. Laws § 44-1-31.2](#) requires larger business registrant taxpayers to use electronic means to file returns and pay taxes to the State of Rhode Island beginning with periods on and after January 1, 2023. IFTA filers may qualify as larger business registrants for the purpose of electronic filing if they: (1) operate as a business whose combined annual liability for all taxes administered by the Division for the entity is or exceeds \$5,000; or (2) operated as a business whose annual gross income is over \$100,000 for the entity. Qualifying IFTA filers are mandated to file and pay electronically.

² **R940 TAX RETURN FORMAT .300 Electronic Return**

A base jurisdiction may authorize a licensee to submit a tax return electronically, in lieu of the standard tax return, if the return includes all the information required by this Agreement and is in a form acceptable to the base jurisdiction.

³ **P700 STANDARD TAX RETURNS**

The elements listed in P720 are to be captured regardless of the method of completion of the tax return (manually, electronically prepared, or electronically prepared and filed).