



Rhode Island Department of Revenue

Division of Taxation

RHODE ISLAND DIVISION OF TAXATION FORM SPECIFICATIONS

TAX YEAR 2021

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- 🔒 Vendors are required to register with the Rhode Island Division of Taxation (“Taxation”) in order to submit forms for approval. Registration is required for MeF, 2D, form, voucher and OCR scan line approvals.
 - For MeF registration, submit a completed Tax Year 2021 MeF Registration Form (LOI)
 - For paper form registration (2D, paper, voucher, and OCR scan line), submit a completed Substitute Form Vendor - Tax Year 2021 Registration Form
 - 🔒 Taxation no longer reviews paper forms for content – i.e. line references and typos. It will be the responsibility of the vendor to pay close attention to the form content on posted drafts, and subsequent final versions, in order to reproduce Rhode Island state tax forms.
 - 🔒 Taxation will be concentrating our efforts on ensuring the proper formatting and placement of data on the forms.
 - 🔒 Vendors will be able to submit forms for approval while the state form is still in draft mode. However, draft or preliminary forms may not be released to the public prior to state approval. Releasing forms in draft mode may result in taxpayer forms being rejected by the Division of Taxation.
 - 🔒 Draft versions will be posted on the Software Developers page of the Division of Taxation’s website.
 - 🔒 Grid versions will be posted near the draft versions.
 - 🔒 There will be a notation next to each form series indicating when the forms in that series may be submitted for approval.
 - 🔒 All vendor submissions should be sent to Tax.VendorForms@tax.ri.gov . In the subject line of your email put “Vendor Submission – Vendor #XXXX”. Replace the “XXXX” with your NACTP vendor ID number. Failure to properly identify your vendor ID number and the subject of your submission will result in a delay in reviewing your submission. In addition, in order to timely review a resubmission, you should reply to the email sent identifying the issue(s) and requesting the resubmission.

General

Software developers must comply with the required specifications within this document for each form to be considered approved for use. Do not provide draft or preliminary forms to the public prior to approval. Failure to follow the specifications may result in completed tax forms submitted by the public, being rejected by the Rhode Island Division of Taxation.

If a 2D layout is available for a form, software developers must support the 2D barcode.

Formatting for forms with a 2D layout should follow 2D requirements if they differ from 1D requirements.

For forms with a 2D layout, 2D approval and paper form approval will be one and the same. Forms will be tested completely before an approval/rejection is sent out.

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Vendor Registration

Each year, vendors will be required to submit a registration application prior to and in order to, being able to submit forms for approval.

Send your completed registration form to Tax.VendorForms@tax.ri.gov. In the subject line of your email put "Vendor Registration Form – Vendor #XXXX". Replace the "XXXX" with your NACTP vendor ID number.

A confirmation email will be sent once registration is complete.

The RI Division of Taxation reserves the right to withhold approval of a vendor's application.

Software Developers Information Page

Draft forms will be posted on the Software Developers page of Taxation's website.

http://www.tax.ri.gov/misc/software_developers.php

NOTE – we are currently in the process of updating our website. We will notify vendors of any changes to the Software Developers page via the NACTP email address.

Forms will be organized by tax type and will include the date the form was posted or most recently updated.

Forms containing a 1D barcode will also have a gridded version of the form posted. These gridded versions will show the exact location of each field on the form. Do not rely on these gridded versions for anything other than data formatting and placement. These versions may not be updated unless changes affect formatting or placement. They may also remain in Draft mode.

Registered vendors will be able to submit draft forms for approval as soon as forms are marked READY FOR TESTING on the Software Developers page.

Approval Process

Forms may be submitted for approval once it is noted on the Software Developers page that the form/form series is ready for testing. We will not review a form prior to the form/series being ready for testing. A form approved while still in draft mode does not need to be resubmitted when the state form is finalized unless you are notified by us to do so.

With the exception of forms containing an OCR scan line, all forms must be submitted via email in PDF format.

Submit all pages of the same form at the same time. The subject line of the email should include your NACTP Vendor ID, form name, and whether it is an initial submission or a resubmission.

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Example: Vendor #9999 – RI-1040 – Original Submission **OR** Vendor #9999 – RI-1040 – Resubmission

In a continuation of last year’s treatment, voucher forms containing OCR scan lines may be submitted via email. If submitting via email send to Tax.VendorForms@tax.ri.gov . See the requirements for submitting via email. If you are unable to properly submit via email, you will be required to submit hard copies for testing as in the past.

If you wish to (or are required to) send in hard copies, they must be sent to:

RI Division of Taxation
Forms, Credits & Incentives Section
One Capitol Hill
Providence, RI 02908
Attn: Laurie Rossi

Unless not yet made available for testing or otherwise by the RI Division of Taxation, all forms must be submitted for approval prior to December 17, 2021. If a form has not yet been released by the Division of Taxation, the submission date will automatically be extended.

We do not expect a vendor to adhere to the December 17th deadline if the form has not yet been made available.

Submission Requirements

When submitting forms, you must submit the entire series for review. Any series which has tests provided must have all of the tests submitted at one time for review.

For example, if you are submitting Form RI-1040, you must also submit all additional forms and schedules that your software is supporting that populate the main RI-1040 form. If submitted without all additional forms or schedules that populate a main form, your submission will be held until your submission is complete.

In addition, you must submit all of the test scenarios provided by the RI Division of Taxation at one time for review.

Unless noted otherwise on the RI Division of Taxation’s website, the following form series must be submitted annually for approval:

1040 Series
1040NR Series
1040C Series
1041 Series
MM1096PT Series
1120C Series
1120S Series
1065 Series
Estate Tax Series including Rhode Island Credit Chart
Other Business Series (T-71, T-71A, T-72, T-74, T-86)
BUS Series – BUS-EST, BUS-EXT and BUS-V
RI-PTE
Sales Tax Series (STM, STQ, HOM, MBM, MBQ, HTD, PWM, PWQ)

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Withholding Series – (WTM, RI-941, W-3)
T-204R Annual Reconciliation form

Test data will be supplied for the 1040 Series, the 1040NR Series and the 1120 Series. Refer to the Software Developers page of the RI Division Taxation’s website.

For all other forms submit two samples with “real” data. Make sure that between the two samples you have submitted forms with data on each line of the return.

For all forms, also submit a sample that has each line filled in as provided on the Software Developers page of Taxation’s website.

Other Barcoded Forms – Legislative Changes – Approval Required:

The following forms must be submitted for approval because of recent statute changes affecting rates and license/fee amounts.

CVYT-1
CVYT-2

This section will be updated as the state proceeds through the fall legislative session.

Other Barcoded Forms – Annual Approval Not Normally Required but Required this Year:

Due to the change to the state’s name last year, **all forms being supported MUST be submitted for approval.** Once you have received approval for these forms, you do not need to resubmit again unless the form changes. If changed, the new version will be placed on the Software Developers page on Taxation’s website and it will be noted that the new version must be submitted for approval.

Please note that approval for these forms may be delayed for the testing of forms required to be approved on an annual basis.

ABWM	EPRF-1	RI-2848	SIM-1	1040C-NE
ARS-D	EXO-APP	RI-4292	T-11	71.3 Intent to
ARS-R	HCP-64	RI-433A	T-11A	File Notice of
BD-01	HCP-65	RI-433B	T-12	Sale
BD-APP	LOGS	RI-4506	T-59	71.3 Notice of
CCS-67	MFT-1	RI-5000	T-63	Sale
CIG-APP	MFT-APP	RI-656	TOB-APP	71.3 Affidavit of
C-REF-SU	MFT-DB	RI-8478	TPO-3	Exempt Seller
EMP-APP	MFT-EB	RI-9465	UORF-1	
EMP-B	MFT-EP	RI-COI	W-4	

Non-Barcoded forms – Approval Required:

These forms have recently been updated and need to be submitted for approval. Versions will be placed on the Software Developers page on Taxation’s website.

71.3 Nonresident Election of Gain
71.3 Certificate of Withholding Due

71.3 Remittance
71.3 Acknowledgement

71.3 Residency Affidavit

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Non-Barcoded forms – Approval Not Required:

These forms DO NOT need to be submitted for approval. Versions will be placed on the Software Developers page on Taxation’s website for reference ONLY.

Note: Due to the change to the state’s name last year, all forms being supported MUST be submitted for approval.

Form Submission for Approval

The entire form packet will be reviewed for the following:

- Target placement
- Data placement
- Data format, if specified
- Font type and size
- Barcode and spacing requirements
- How the forms perform in our integrated tax system on a field by field basis.

Once the form packet is completely reviewed, you will receive an email notification identifying whether or not the form is approved or rejected. If rejected, Taxation will explain how the form needs to be changed. Resubmission is required.

Form Resubmission (if required)

Resubmissions follow the same requirements as initial submissions. **All** pages of the form must be re-submitted, even if there was no change to a certain page.

Send your resubmission to Tax.VendorForms@tax.ri.gov . In the subject line of your email put “Resubmission - *Form Name* – Vendor #XXXX”. Replace the “XXXX” with your NACTP vendor ID number. If possible, reply to the email that Taxation sent to you with the rejection to help us test your resubmission faster.

For example: Vendor #9999 – RI-1040 – Resubmission

When resubmitting paper forms, make sure your submittal sheet indicates Resubmission.

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1D Barcode Guidelines

1D Barcode Specifications

1D barcodes must be formatted using the following specifications:

- Code 3 of 9
- Width: 2.5477 in
- Height: 0.50 in (This includes the numbers located below the barcode.)
- The barcode should contain 14 digits. Refer to each form for the specific barcode value for each form and page.
 - Exception – The IMAGEONLY barcode contains only 9 characters
- The numbers/letters below the barcode should be in Courier or Courier New font, 10 pt.
- There must be at least ¼ inch of white area around each side of the barcode.

14 digits = YYFFFFCCCVVPP

YY – revision year

FFFF – form number

CCCC – NACTP vendor code

VV – version number

PP – page number

Barcode location for letter size, portrait-oriented forms:

- x: 4.75 in
- y: 0.50 in
- Width: 2.5477 in
- Height: 0.50 in (This includes the numbers located below the barcode.)

Barcode location for letter size, landscape-oriented forms:

- x: 7.25 in
- y: 0.50 in
- Width: 2.5477 in
- Height: 0.50 in (This includes the numbers located below the barcode.)

Barcode location for coupon sized forms (unless noted otherwise on the form):

- x: 4.75 in
- y: 7.833 in
- Width: 2.5477 in
- Height: 0.50 in (This includes the numbers located below the barcode.)

Specific formats are required on all substitute tax forms due to the conditions set by our scanning and data entry software. Failure to follow formatting and spacing requirements will result in submissions being rejected and having to be resubmitted until correct.

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FORM SPECIFICATIONS

Anchors

- Pages containing a 1D barcode must contain four anchors – 1 in each corner of the form, unless noted otherwise.
- Each anchor must be 0.25 inches tall x 0.25 inches wide
- Each anchor should be solid black

Full-size form – 8 ½ x 11 sheet – portrait orientation

- Top, left anchor location: 0.5 inches from the left, 0.5 inches from the top (X=0.5, Y=0.5)
- Top, right anchor: 0.5 inches from the right, 0.5 inches from the top (X=7.75, Y=0.5)
- Bottom, left anchor: 0.5 inches from the left, 0.5 inches from the bottom (X=0.5, Y=10.25)
- Bottom, right anchor: 0.5 inches from the right, 0.5 inches from the bottom (X=7.75, Y=10.25)

Full-size form – 8 ½ x 11 sheet – landscape orientation

- Top, left anchor location: 0.5 inches from the left, 0.5 inches from the top (X=0.5, Y=0.5)
- Top, right anchor: 0.5 inches from the right, 0.5 inches from the top (X=10.25, Y=0.5)
- Bottom, left anchor: 0.5 inches from the left, 0.5 inches from the bottom (X=0.5, Y=7.75)
- Bottom, right anchor: 0.5 inches from the right, 0.5 inches from the bottom (X=10.25, Y=7.75)

Coupon-size form – portrait orientation

- Top, left anchor location: 0.5 inches from the left, 0.5 inches from the top (X=0.5, Y=7.833)
- Top, right anchor: 0.5 inches from the right, 0.5 inches from the top (X=7.75, Y=7.833)
- Bottom, left anchor: 0.5 inches from the left, 0.5 inches from the bottom (X=0.5, Y=10.25)
- Bottom, right anchor: 0.5 inches from the right, 0.5 inches from the bottom (X=7.75, Y=10.25)

Grid & Line Spacing

Grid:

6 x 10 character

6 rows per vertical inch (pica spacing)

10 characters or columns per horizontal inch (10-pitch spacing)

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FORM SPECIFICATIONS

All grids should be printed on 8 ½ x 11 paper.

When printing make sure the “shrink to fit” option is not selected, and page scaling is set to “none”.

First vertical printable line: Row 4

Last vertical printable line: Row 64

First horizontal printable line: Column 6

Last horizontal printable line: Column 80

Data fields must comply with the grid spaces allocated.

Barcode must comply with the grid spaces allocated.

Spacing:

Main tax forms and vouchers: Fields and spacing are defined on the grid. See documents.

Data Capture on Forms

1040 Series

1040: Pages 1, 2 and 3 will be data captured

Schedule W: Will be data captured

Schedule E: Checkboxes and all dependent information will be data captured

1040H: Page 1 and PTIN and preparer check box on page 2 will be data captured

1040MU: Will be data captured

1040NR: Pages 1, 2 and 3 will be data captured

1040NR – Schedule II: Page 1 only will be data captured

1040NR – Schedule III: Pages 1 and 2 will be data captured

1040NR-MU: Will be data captured

Schedule CR: Will be data captured

Schedule M: Pages 1 and 2 will be data captured; the date of birth fields should be completed for both spouses, if a joint return

Schedule U: Will be data captured

2210: Only the “Farmer/Fisherman” and “Annualization” check boxes will be data captured

- If you are supporting the 2210, you must make sure your software passes the checked box information to the 2D layout and the MeF schema in addition to doing the special calculations.

2210A: Will be imaged only.

1310: Header information will be data captured

6238: Header information and total credit amount will be data captured.

IND-HEALTH: All fields will be data captured

Shared Responsibility Worksheet: Will be imaged only

4868: OCR scanline and amount paid will be data captured

1040V: OCR scanline and amount paid will be data captured

1040ES: OCR scanline and amount paid will be data captured

1040C Series

1040C: Page 1 and PTIN and contact preparer check box on page 2 will be data captured

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2210C: Only "Annualization" check box only will be data captured

4868C: FEIN, dates and amount paid will be data captured

1040C-V: FEIN, dates and amount paid will be data captured

1040C-ES: FEIN, dates and amount paid will be data captured

1041 Series

1041: Page 1 and PTIN and contact preparer check box on page 1 will be data captured

1041MU: Will be data captured

1041 Schedule CR: Will be data captured; barcode ID is the same as Schedule CR for the 1040 Series

1041 Schedule M: Will be data captured; barcode ID is the same as Schedule M for the 1040 Series

1041 Schedule W: Will be data captured

8736: FEIN, dates and amount paid will be data captured

1041V: FEIN, dates and amount paid will be data captured

1041ES: FEIN, dates and amount paid will be data captured

1096PT Series

RI-1096PT: Page 1 will be data captured; Only PTIN and contact preparer check box on page 2 will be data captured

4868PT: FEIN, dates and amount paid will be data captured

1096V: FEIN, dates and amount paid will be data captured

1096PT-ES: FEIN, dates and amount paid will be data captured

2210PT: Check box will be data captured

1099PT - Will not contain a barcode and will be imaged only

Other Business Series

T-71: Pages 1 and 2 will be data captured.

T-71A: Pages 1 and 2 will be data captured. Page 3 will be imaged only.

T-71SP: Page 1 will be data captured.

T-72: Pages 1 and 2 will be data captured.

T-74: Pages 1 through 3 will be data captured.

T-86: Page 1 will be data captured.

BUS-EST FEIN, dates and amount paid will be data captured

BUS-EXT: FEIN, dates and amount paid will be data captured

BUS-V: FEIN, dates and amount paid will be data captured

1120 Series

1120C: Pages 1 through 5, with the exception of Schedules D, E and F, will be data captured

Schedule CGM: Will be data captured

1120S: Pages 1 through 4, with the exception of Schedules D, F, G and H, will be data captured

Q-Sub Schedule: Will be data captured

1065: Pages 1 through 4 with the exception of Schedules D, F, G and H will be data captured

2220: Only "Annualization" check box will be data captured

1120F: Pages 1 through 3 will be data captured

Schedule S: Will be data captured

1120-POL: Will be data captured

CR-PT: Will be imaged only

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Pass-through Entity Election

RI-PTE: Will be data captured

RI-1099E: Will not be data captured

Estate Tax Series

706: Only Pages 1, 2 and 4 will be data captured. The rest of the form will be IMAGE ONLY.

ESTATE-V: Will be data captured

RI-4768: Will be data captured

T-77: Only the name of the City/Town will be data captured

T-79: Will be imaged only

IT-95: Will be imaged only

Credit Forms

There will be no data capture on these forms, but the barcode will be tested to make sure it properly identifies the credit form. Even though there will be no capture from these forms, all dollar amounts must be formatted to clearly identify dollars and cents. The preference is to format with a decimal. For example: "1000."

RI-2441

RI-2949

RI-5009

RI-7695E

RI-9261

RI-2874

RI-3468

RI-6324

RI-8826

Forms Designated as White Mail

Only the social security number or federal identification number will be data captured from each of these forms.

RI-2848

RI-433B

RI-5000

RI-433A

RI-4506

RI-656

Forms Designated as IMAGE ONLY

No information will be data captured off of these forms. Barcode must read as "IMAGEONLY" and will not contain the vendor's NACTP number.

RI-107

RI-2210A

RI K-1 – pages 1 and 2

Form 706 – pages 5 – 22

RI-1040NR, Schedule II, page 2

RI-6238 – Page 2

T-71A – Page 3

CR-PT

Other barcoded Forms: Fields and spacing are defined on a 6x10 grid - coordinates are identified on the 2021 form documents. We only capture a few fields on each form. The remainder of the text and data fields on these documents will not be reviewed, as we do not capture the data.

Non-barcoded Forms: Must appear similar to the original form; data is not captured from these forms, so they do not need to be submitted for approval.

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FORM SPECIFICATIONS

Font Size

Field Data: Font and size - Courier or Courier New, 12 or 10 pt. **Upper case letters** only.

Form Text: Vendor choice but must appear similar to original form and easy to read.

Ensure that end-users cannot change font size of the data they enter on the forms.

Margin Requirements

There must be a ½ inch margin on all sides of each page of each scanned form.

Paper Size

Reproduced or substitute forms must be the same size as the official forms and should be printed on 8 1/2-inch x 11-inch paper.

Reproduced or substitute coupons must be the same size as the official forms and should be printed on 8 1/2-inch x 3 11/16-inch paper.

Ink Color

Variable data and text should be printed in black ink.

Shading

The color of the boxes on the forms is set to 15% shading.

If you are unable to produce this degree of shading, you may remove the shaded box (any text inside must remain).

Lines

The color of the lines on the forms is set to 15% shading.

If you are unable to produce this degree of shading, you may remove the lines.

Printing Requirements

Software must inform taxpayer to:

- Send the originally printed form, not a photocopy, for processing. Photocopies will not be accepted.

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- Use black ink only.
- Some printers may distort PDF files. To prevent printing problems, print settings should have **no scaling** and “Portrait” checked. If possible, set the print setting & do not allow user to change. Taxpayer should not be able to change font style or font size.
- Do not print instructional pages that are attached to supplemental forms.
- Suggest that users print forms using Adobe.
- Vendors are required to print the voucher at the top of the page with any instructions on the bottom portion of the page, below the voucher. There should also be a “cut here” line on the voucher so that when a voucher is printed and cut, the OCR scanline and other form information is properly positioned.

Formatting of Data

Use upper case letters in ALL fields that contain alphabetical entries.

Social security numbers and federal identification numbers:

- Complete identification number
- Identification numbers cannot be masked, and users should not have an option to mask them
- Do not use any dashes in the identification numbers
- SSN: 123456789
- FEIN: 999999999

Dates fields:

- All date should be formatted as MMDDYYYY
- Correct format: 01012021

State fields:

- Input the state abbreviation only

ZIP codes:

- 5 digits only

Telephone numbers

- Telephone and fax numbers should be formatted as (999) 999-9999

Percentages

For the following forms carry out to four decimal places

- Include leading zero
- 0.1234

1040
1040MU

1040NR
1040NR-MU

1040C
1096PT

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FORM SPECIFICATIONS

For the following forms carry out to six decimal places

- Include leading zero
- 0.123456

RI-1120C
RI-1120S

RI-1065
T-71

T-72
T-74

Dollar amounts

Do not use or allow decimals in currency fields.

Do not use or allow commas in currency or quantity fields.

Do not use or allow dollar or cent symbols.

Negative numbers must be indicated by a hyphen “-”, before the amount. Do not use parentheses or brackets as negative indicators.

Do not replicate the % sign at the end of a percentage amount.

Two zeros are required on all currency fields in the cents column. If amounts cannot be formatted this way upon generation, then zeros should be preprinted and formatted in the same manner as the dollar amount.

Quantity fields should not contain the two zeros.

With the exception of any of the sales tax forms and withholding tax forms, all amounts filled in on forms should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts that are 50¢ or more to the next dollar.

Example: \$203.39 becomes 203 00

\$203.59 becomes 204 00

Use either a vertical line, a blank space, or if the form is supporting a 2D barcode, NOTHING to separate the dollars and cents.

For forms with a 2D version:

Example: \$125.00 becomes 12500

Dollar amount entries must not include dollar or cent symbols or commas.

Example: \$2,033.00 becomes 203300

For forms that do not have a 2D version:

Example: \$125.00 becomes 125 00

Dollar amount entries must not include dollar or cent symbols or commas.

Example: \$2,033.00 becomes 2033 00

Payment vouchers

Dollar amounts should be rounded to the nearest dollar.

Populate cents with 00

Use either a vertical line or a blank space to separate the dollars and cents.

You may use a decimal point ONLY on forms with an OCR scanline (see OCR Scan Line Guidelines below).

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Example: \$125.00 becomes 125 00 or 125.00

Dollar amount entries must not include dollar or cent symbols or commas.

Example: \$2,033.00 becomes 2033 00

Additional Schedules or Worksheets – Non-RI Supported

If your software package generates worksheets or schedules that are not Rhode Island issued, you must include the "IMAGEONLY" barcode on the top of each page. The location would be the same as other 1D barcodes.

By doing this, the additional schedules and worksheets can be submitted with paper returns without causing issues delays in the processing of returns generated by your software package.

1D Barcode Voucher Form Specifications

If included on the state form, instructions are required to be printed on the voucher form.

Important:

Do not alter the size of vouchers

Do not print the due date in the period ending date field. This causes payments to stop for manual review.

2D Barcode Guidelines

2D Barcode Specifications

2D layouts are available, and must be supported, for:

- RI-1040
- RI-1040NR
- RI-1120C
- RI-1120S
- RI-1065

Refer to the 2D layouts posted on Taxation's website: http://www.tax.ri.gov/misc/software_developers.php .

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OCR Scan Line Guidelines

OCR Scan Line Voucher Form Submission Process

As was allowed for tax year 2020, software vendors may continue to submit voucher forms for approval via email.

Voucher forms must clearly specify to users where a voucher form is to be cut prior to submission. If the voucher form is printed at the top of a page, there should be a clearly marked “cut” line properly located below the voucher. If the voucher form is printed at the bottom of a page, there should be a clearly marked “cut” line properly located above the voucher.

These “cut” lines will be used to ensure the proper size of the voucher, as well as the proper location of the OCR scanline.

Vendors are to submit 10 tests for each voucher form being supported with unique data. For those tax types that can have a fiscal year ending other than 12/31, vendors must submit tests with a fiscal year ending other than 12/31 (unless the software vendor indicates that a fiscal year ending other than 12/31 is not supported).

The RI Division of Taxation may still require that a vendor submit hard copy voucher forms via mail if the voucher forms are not properly submitted or if the vouchers continue to fail testing.

OCR Scan Line Voucher Form Specifications

If included on the state form, instructions are required to be printed on the voucher form.

Vendor NACTP number should be printed in lower left-hand corner of coupon if space available.

Form Size: 3 2/3 “ +/- 1/16” height by 8 1/2 “ +/- 1/8” width

Font Size: OCR-A, 10 characters per inch

Scan Line:

Clear band for scan line must be 3/8” wide with scan line CENTERED top to bottom within clear band

Scan line must be 2 7/8 ” +/- 1/8” from the BOTTOM of the form

Scan line must end 4 1/2” +/- 2/10” from the RIGHT EDGE of the form

For a voucher form printed on the top third of a piece of paper:

Place the barcode 2/3 inch from the top of the form. The barcode itself is 1/8 of an inch tall. The barcode will end at 0.7917 inches from the top leaving 2.875 inches (2 7/8 inches) to the bottom of the form and 10.2803 inches to the bottom of the piece of paper.

For a voucher form printed on the bottom third of a piece of paper:

Place the barcode 2/3 inch from the top of the form which should be 8 inches from the top of the piece of the paper. The barcode itself is 1/8 of an inch tall. The barcode will end at 0.7917 inches from the top of the form/8.125 inches from the top of the paper (leaving 2.875 inches (2 7/8 inches) to the bottom of the form/the bottom of the piece of paper.

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Place barcode 2 inches from the left. The barcode itself is 2 inches long. The barcode will end at 4 inches leaving 4 ½ inches from the end of the barcode to the right side of the form.

CAR (Courtesy Amount Read) Line Specifications:

Dollar sign must be in OCR-B font, size 16 or 18.

Dollar signs with “Total Due” must be in black.

All other dollar signs must be in white.

Decimal points must be in white.

Any shaded area on a form must be in drop-out ink or omitted.

If omitted, the white dollar signs and decimal points should also be omitted.

There must be at least ¼ “ from the right edge of the last box.

The total width of the CAR line from the left edge of the dollar sign to the right edge of the last box, must not exceed 2 ¼”

Breakdown of OCR Scan Line:

STM01202112345678900

1st two characters represent the tax type. In this case, sales tax.

- Sales tax = ST
- Withholding tax = WT
- Corporate tax = CT
- Personal income tax = IT
- Meals and Beverage = MB
- Prepaid Wireless = PW
- Hard to Dispose = HD
- Hotel = HO

3rd character represents the filing frequency. In this case, monthly.

- Monthly = M

Or

- Estimate = E

4th and 5th characters represent the filing period.

Monthly filers:

January = 01	April = 04	July = 07	October = 10
February = 02	May = 05	August = 08	November = 11
March = 03	June = 06	September = 09	December = 12

Quarterly filers:

Ending March = 01	Ending June = 02	Ending Sept = 03	Ending Dec = 04
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6th through 9th characters represent the tax year. In this case, 2021. Estimates will be 2022.

Note: For fiscal year-end taxpayers the year in the OCR scanline for estimates should be the year of the begin date of the fiscal year.

RHODE ISLAND DIVISION OF TAXATION FORM SPECIFICATIONS

10th through 18th characters represent the taxpayer identification number. This could be a social security number, a federal employer identification number or an account identification number.

19th and 20th characters are the two-digit extension for the taxpayer identification number. In this case, 00. In most cases these characters will always be 00.

OCR SCAN LINES FOR SPECIFIC COUPONS

Following are the OCR scan lines specs for each coupon form. The specs are split into two tables. The first table contains the OCR scan line specs for forms that are to be mailed to the PO Box specified when filed. The second table contains the OCR scan line specs for forms that are to be mailed to Taxation’s One Capitol Hill address when filed.

Be sure to use the mailing address specified on the coupon posted on the Software Developers page and not the one posted on the tax type page. Mailing addresses may differ.

PO BOX MAILING ADDRESS

Sales Tax Vouchers to be filed using the following PO Box:

RI Division of Taxation
PO Box 9706
Dept #300
Providence, RI 02940-9706

Form Name	OCR Scan Line (Example)	1D Barcode (Also Required)
STM – Sales Tax Monthly Return	STM09202298765432100	16124799990101
STQ – Sales Tax Quarterly Return	STQ01202298765432100	16124899990101

Replace the highlighted characters with your NACTP vendor ID.

Withholding Tax Payment Voucher to be filed using the following PO Box:

RI Division of Taxation
PO Box 9703
Dept #200
Providence, RI 02940-9703

Form Name	OCR Scan Line (Example)	1D Barcode (Also Required)
WTM – Withholding Tax Monthly Return	WTM08202298765432100	16105599990101

Replace the highlighted characters with your NACTP vendor ID.

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Personal Income Tax Estimates to be filed using the following PO Box:

RI Division of Taxation
PO Box 9703
Dept #83
Providence, RI 02940-9703

Form Name	OCR Scan Line	Required 1D Barcode
1040ES – PIT 1 st (April) Estimated Payment	ITE01202298765432100	21101599990101
1040ES – PIT 2 nd (June) Estimated Payment	ITE02202298765432100	21101599990101
1040ES – PIT 3 rd (September) Estimated Payment	ITE03202298765432100	21101599990101
1040ES – PIT 4 th (January) Estimated Payment	ITE04202298765432100	21101599990101

Replace the highlighted characters with your NACTP vendor ID.

Personal Income Tax Extensions to be filed using the following PO Box:

RI Division of Taxation
PO Box 9703
Dept #87
Providence, RI 02940-9703

Form Name	OCR Scan Line	Required 1D Barcode
4868 – Personal Income Tax Extension Payment	ITA05202198765432100	21101499990101

Replace the highlighted characters with your NACTP vendor ID.

Personal Income Tax Vouchers to be filed using the following PO Box:

RI Division of Taxation
PO Box 9703
Dept #85
Providence, RI 02940-9703

Form Name	OCR Scan Line	Required 1D Barcode
1040V – Personal Income Tax Voucher Payment (R & NR)	ITV06202198765432100	21101399990101

Replace the highlighted characters with your NACTP vendor ID.

RHODE ISLAND DIVISION OF TAXATION FORM SPECIFICATIONS

Corporate Extensions to be filed using the following PO Box:

RI Division of Taxation
PO Box 9702
Dept #88
Providence, RI 02940-9703

Form Name	OCR Scan Line	Required 1D Barcode
7004 – Corporate Tax Extension Payment	CTX01202198765432100	16113299990101

Replace the highlighted characters with your NACTP vendor ID.

On these vouchers, the fiscal year end date must be filled in. Taxpayers must be required to enter in the year end date. The year in the OCR scanline should correspond to the year of the fiscal/calendar year begin date.

For example, in the case of a taxpayer with a fiscal year of 7/1/2021 through 6/30/2022, the dates should appear as:

OCR scanline: CTX01202198765432100
Fiscal year end date on voucher: 6/30/2022

Corporate Vouchers to be filed using the following PO Box:

RI Division of Taxation
PO Box 9702
Dept #89
Providence, RI 02940-9703

Form Name	OCR Scan Line	Required 1D Barcode
1120V – Corporation Tax Voucher	CTR01202198765432100	16113399990101
1065V – Partnership Payment Voucher	CTR01202198765432100	16113499990101

Replace the highlighted characters with your NACTP vendor ID.

On these vouchers, the fiscal year end date must be filled in. Taxpayers must be required to enter in the year end date. The year in the OCR scanline should correspond to the year of the fiscal/calendar year begin date.

For example, in the case of a taxpayer with a fiscal year of 7/1/2021 through 6/30/2022, the dates should appear as:

OCR scanline: CTR01202198765432100
Fiscal year end date on voucher: 6/30/2022

RHODE ISLAND DIVISION OF TAXATION FORM SPECIFICATIONS

ONE CAPITOL HILL MAILING ADDRESS

Forms to be filed using Taxation’s One Capitol Hill address:

RI Division of Taxation
One Capitol Hill
Providence, RI 02908

Form Name	Example OCR Scan Line	Required 1D Barcode ID
MBM – Meals & Beverage Tax Monthly Return	MTM05202298765432100	16124399990101
MBQ – Meals & Beverage Tax Quarterly Return	MTQ02202298765432100	16124499990101
HTDM-W – Hard-to-Dispose Material (Wholesale)	HDM03202298765432100	16125199990101
HOM – Hotel Monthly Return	HOM01202298765432100	16124X99990101
PWTM – Prepaid Wireless Tax Monthly Return	PWM06202298765432100	16124599990101
PWTQ – Prepaid Wireless Tax Quarterly Return	PWQ02202298765432100	16124699990101
1120ES – Corporate Tax 1 st Estimated Payment	CTE01202298765432100	16113599990101
1120ES – Corporate Tax 2 nd Estimated Payment	CTE02202298765432100	16113599990101
1120ES – Corporate Tax 3 rd Estimated Payment	CTE01202298765432100	16113599990101
1120ES – Corporate Tax 4 th Estimated Payment	CTE02202298765432100	16113599990101

Replace the highlighted characters with your NACTP vendor ID.

USE OF ACCOUNT IDENTIFICATION NUMBERS

Taxation began transitioning sales tax account filers using paper coupons away from the use of federal identification numbers and towards the use of assigned account identification numbers. You will notice the following forms will now have an account identification number field rather than a federal identification number field.

- STM
- STQ
- MBM
- MBQ
- HTDM-W
- HOM
- PWTM
- PWTQ

Users should be instructed to put their account identification number on the coupon for the sales tax account type for which they are filing. An account identification number is created for each tax account type a taxpayer may have; it is unique to the taxpayer and the tax type.

RHODE ISLAND DIVISION OF TAXATION FORM SPECIFICATIONS

Withholding Guidelines

Withholding tax changes effective with calendar year 2020:

Forms WTQM and WTQ were discontinued effective with calendar year 2020

Quarter-monthly (WTQM) payers:

Filing requirement:

Quarter-monthly (WTQM) payers are now considered weekly payers required to file and pay electronically.

Forms: N/A

Monthly (WTM) payers:

Filing requirement:

Monthly payers (WTM) payers may be required to file and pay electronically.

- If the average monthly withholding of the prior calendar year is \$200 or more, a monthly payer is required to file and pay electronically.
- If less than \$200, a monthly payer is not required to (but can) file and pay electronically.

Forms:

Form WTM containing an OCR scanline (and 1D barcode) for the months of January, February, April, May, July, August, October and November. WTM will be used for all of the non-quarter ending months.

- Format the month end date as MMDDYYYY and use the last day of the month.
- Mailing address for OCR scanline vouchers:
RI DIVISION OF TAXATION - DEPT#200 - PO BOX 9703 - PROVIDENCE, RI 02940-9703

Form RI-941 for all quarter ending months - March, June, September and December. Form RI-941 will serve as both the filing form for the third month of each quarter, as well as a reconciliation for the quarter.

Quarterly (WTQ) payers:

Form RI-941 will be used by quarterly payers for the quarterly filing and reconciliation.

For all payers regardless of payment frequency:

A full-page W-3 was created for calendar year 2020. This full-page version will also be used for calendar year 2021.

The coupon sized form should continue to be used for calendar years prior to 2020.

RHODE ISLAND DIVISION OF TAXATION FORM SPECIFICATIONS

On Form RI-W3, if the Total Tax Withheld on line 1e is less than the Total Payments on line 2, you can populate a negative number using a “ – “ but a refund will not automatically be generated off of this form for the taxpayer. The taxpayer (employer) would be required to submit a request for refund to the Division of Taxation.

Withholding tax forms are an exception to the rule of rounding (see page 12). All withholding amounts should be exact. There should not be any rounding of any amounts on any of the withholding tax forms.

Checklist for Submitting Substitute Forms

- Subject line of email with submissions should indicate Vendor ID, form(s) being submitted, and whether email is Initial Submission or Resubmission
- Enclose a submission sheet with each submission
- A submission sheet is to only contain forms from one tax type – **do not mix tax types**
- A submission sheet is to be sent in when submitting OCR scanline forms
- Submission includes one full field sample, two data samples, and all pages of the form.
- If test data is provided, samples are to include the test data.
- Targets are solid black and placed correctly
- There is a ½ inch margin on all sides of each page
- Font size is correct
- Special characters are not placed within SSNs, FEINs, zip codes, and percentage fields
- Identification numbers are not masked
- Barcode is printed correctly and has at least ¼ inch whitespace on all sides

**RHODE ISLAND DIVISION OF TAXATION
FORM SPECIFICATIONS**

Notes for Tax Year 2021

Notable Form Changes

RI-1040/RI-1040NR

Line references have been updated to conform to Federal form changes.
New increasing modifications and a decreasing modification on Schedule M
Increase of RI-1040H Property Tax Relief Credit
RI-6238 Lead Paint Credit Income Limit increased

RI-1040C

New increasing modification on line 2

RI-1041

New increasing modifications and a decreasing modification on Schedule M

RI-1065

New Deduction on Schedule B
New Addition on Schedule C

RI-1120C

New Addition on Schedule C

RI-1120S

New Deduction on Schedule B
New Addition on Schedule C

T-74

New increasing modification

New Forms/Schedules

Effective tax year 2021:

- Estate tax forms 100 and 100A have been combined and renamed Form RI-706.

Discontinued Forms

N/A for tax year 2021

**RHODE ISLAND DIVISION OF TAXATION
FORM SPECIFICATIONS**

Miscellaneous

Form IND-HEALTH:

Awaiting confirmation as to whether the COVID-19 exemption is going to be extended for tax year 2021.

If extended, the COVID-19 (19) exemption code will remain a valid code as currently shown on the 2021 Form IND-HEALTH. If not extended, an updated version of Form IND-HEALTH will be posted.

The state legislature is returning for a fall session.

New legislation	Form(s) Impacted

September 20, 2021