



# Rhode Island Department of Revenue

## Division of Taxation

### **RHODE ISLAND DIVISION OF TAXATION PAPER FORM SPECIFICATIONS**

### **TAX YEAR 2022**

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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, forms and vouchers.
    - NEW FOR TAX YEAR 2022**
    - Vendors should complete Rhode Island’s Tax Year 2022 LOI for MeF, 2D and paper versions for the following tax types/series:
      - Personal Income Tax
        - RI-1040
        - RI-1040NR
      - Corporate Income Tax
        - RI-1120C
        - RI-1120S
        - RI-1065
      - Fiduciary Tax
        - RI-1041
    - Vendors should complete Rhode Island’s Substitute Form Vendor - Tax Year 2022 Registration Form for all other tax types/series not listed above.
  - 📎 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 registration forms, and paper submissions should be emailed to [Tax.VendorForms@tax.ri.gov](mailto: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.
  - 📎 MeF submission IDs should be emailed to [Kathy.Odonnell@doit.ri.gov](mailto:Kathy.Odonnell@doit.ri.gov)

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

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### General

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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

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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](mailto: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.

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### Software Developers Information Page

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

<https://tax.ri.gov/resources/software-developers>

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.

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

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### Approval Process

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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.

All forms must be submitted via email in PDF format. 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.

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.

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

If you 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

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 16, 2022. 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 16<sup>th</sup> deadline if the form has not yet been made available.***

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### Submission Requirements

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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  
1096PT Series  
1120C Series

# **RHODE ISLAND DIVISION OF TAXATION PAPER FORM SPECIFICATIONS**

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 (STR [new], HOM, MBM, MBQ, HTD, PWM, PWQ)  
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 – Annual Approval Not Required:

Once you have received approval for these forms changing the state’s name from “State of Rhode Island and Providence Plantations” to “State of Rhode Island Division of Taxation” (in most cases), you do not need to resubmit again unless the form changes or you are notified to do so by the Division of Taxation. 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 DO NOT need to be submitted for approval. Versions will be placed on the Software Developers page on Taxation’s website for reference ONLY.

|                                     |                      |                          |
|-------------------------------------|----------------------|--------------------------|
| 71.3 Nonresident Election of Gain   | 71.3 Remittance      | 71.3 Residency Affidavit |
| 71.3 Certificate of Withholding Due | 71.3 Acknowledgement |                          |

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

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### Form Submission for Approval

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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.

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### Form Resubmission (if required)

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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](mailto: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.

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

### 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 = YYFFFCCCVVPP

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.

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

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### Anchors

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- 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)

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### Grid & Line Spacing

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Grid:

6 x 10 character

6 rows per vertical inch (pica spacing)

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

# RHODE ISLAND DIVISION OF TAXATION

## PAPER 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.

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### Data Capture on Forms

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#### 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: Amount paid will be data captured

1040V: Amount paid will be data captured

1040ES: 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



# **RHODE ISLAND DIVISION OF TAXATION**

## **PAPER FORM SPECIFICATIONS**

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: This voucher is discontinued for tax year 2023.

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

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

### 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 [prior yr]

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. The formatting of dollar amounts on these pages that are "IMAGE ONLY" can differ from those fields being data captured.

Acceptable formats for these fields: \$12.34; \$12. ; \$12 34

Unacceptable format: \$1234 (*is this \$1,234 or \$12.34*)

RI-107

RI-1040NR, Schedule II, page 2

RI-2210A

RI-6238 – Page 2

RI K-1 – pages 1 and 2

T-71A – Page 3

Form 706 – pages 5 – 22

CR-PT

**Other barcoded Forms:** Fields and spacing are defined on a 6x10 grid - coordinates are identified on the 2022 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.

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

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### Font Size

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**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.

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### Margin Requirements

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

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### Paper Size

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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.

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### Ink Color

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Variable data and text should be printed in black ink.

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### Shading

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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).**

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### Lines

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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.**

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# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

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### Printing Requirements

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Software must inform taxpayer to:

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

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### Formatting of Data

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**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

# RHODE ISLAND DIVISION OF TAXATION PAPER FORM SPECIFICATIONS

For the following forms carry out to six decimal places

- Include leading zero
- 0.123456

RI-1120C

RI-1065

T-72

RI-1120S

T-71

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

With the exception of any withholding forms or sales tax forms, 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.  
Example: \$125.00 becomes 125 00 or 125.00  
Dollar amount entries must not include dollar or cent symbols or commas.

# RHODE ISLAND DIVISION OF TAXATION

## PAPER FORM SPECIFICATIONS

Example: \$2,033.00 becomes 2033 00

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### Additional Schedules or Worksheets – Non-RI Supported

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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.

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### 1D Barcode Voucher Form Specifications

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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

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### 2D Barcode Specifications

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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: <https://tax.ri.gov/resources/software-developers> .

# **RHODE ISLAND DIVISION OF TAXATION PAPER FORM SPECIFICATIONS**

## **OCR Scan Line Guidelines**

OCR scanlines are no longer required on vouchers. You will be required to support the voucher's 1D barcode.

### **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.

- STR [new]
- 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

## PAPER FORM SPECIFICATIONS

### Withholding Guidelines

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:

**WTM** will be used for all of the non-quarter ending months [January, February, April, May, July, August, October, and November].

- Format the month end date as MMDDYYYY and use the last day of the month.

**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 use starting with calendar year 2020.

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

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.



**RHODE ISLAND DIVISION OF TAXATION  
PAPER FORM SPECIFICATIONS**

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**Checklist for Submitting Substitute Forms**

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- 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**
- 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  
PAPER FORM SPECIFICATIONS**

Notes for Tax Year 2022

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**Notable Form Changes**

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**RI-1040/RI-1040NR**

Line references have been updated to conform to Federal form changes.

Removal/addition of decreasing modifications on Schedule M

Increase to the maximum credit RI-1040H Property Tax Relief Credit

RI-6238 Lead Paint Credit Income Limit increased

Adjustments for inflation to Standard Deduction amounts, Exemption amount, tax tables, Schedule U

Individual Mandate and Shared Responsibility Worksheet costs have been updated

**2D layout changes:**

Removal of five instances of the Individual Mandate fields

Addition of instances for the 1040MU and 1040NR-MU

**RI-1041**

Removal/addition of decreasing modifications on Schedule M

**Schedule B-CR**

The Jobs Training Tax Credit [RI-2949] and the Enterprise Zone Wage Credit [RI-ZN02] have been removed.

**OCR Scanlines on Vouchers**

OCR scanlines are no longer included on voucher forms. 1D barcode will be required.

**Voucher placement**

All vouchers have been moved to the top of the page and instructions, if applicable, below the voucher.

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**New Forms/Schedules**

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Effective periods beginning on or after January 1, 2023:

New sales tax form to be used by monthly and quarterly filers.

Cannabis tax discussions in process, but filers will be required to file electronically so there may not be a form.

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**Discontinued Forms**

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**Form RI-1096PT-ES**

Form RI-1096PT-ES will not be used starting with tax year 2023. Filers will be moved to using Form BUS-EST or Form RI-1041ES.

## **RHODE ISLAND DIVISION OF TAXATION PAPER FORM SPECIFICATIONS**

This means that any remaining estimates for tax year 2022 will still be made using Form RI-1096PT-ES. These will be the last quarters for which you will use this form. You should have received approval for this form with your last approvals.

Starting with the 1<sup>st</sup> quarter estimate for tax year 2023, filers will begin using either BUS-EST or Form RI-1041ES, depending on the tax type. Pass-through filers that are a Sub S Corporation, LLC, or Partnership will begin using Form BUS-EST. Trusts will use Form RI-1041ES.

Form RI-1096PT-ES will not be provided for software vendors and is not to be submitted for approval.

The reason for this change is we are moving towards making pass-through withholding currently filed on Form RI-1096PT a schedule rather than its own series of forms effective for tax year 2023 [to be filed in 2024].

### **Corporate Tax Vouchers**

Filers that currently use vouchers RI-1120V, RI-1065V, RI-1120ES and RI-7004 will be moving towards the use of the BUS forms – BUS-V, BUS-EST and BUS-EXT for payments made starting in 2023.

Those payments would be for:

Tax year 2022: RI-1120V, RI-1065V and RI-7004.

Tax year 2023: RI-1120ES

Vouchers RI-1120V, RI-1065V, RI-1120ES and RI-7004 will not be provided for software vendors and are not to be submitted for approval. You should have received approval for this form with your last approvals.

**RHODE ISLAND DIVISION OF TAXATION  
PAPER FORM SPECIFICATIONS**

Legislative Changes

| New legislation  | Form(s) Impacted  |                   |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
|--|---|-------------------|-------------------|------------------|----|----|-------------|----|----|--------------|----|----|---------------|----|----|---------------------|----|----|----------|
| <p><b>44-1-7. Interest on delinquent payments</b><br/>           (2) On and after January 1, 2023, in no event shall the rate of interest exceed twenty-one percent (21%) per annum nor be less than twelve percent (12%) per annum except:<br/>           (A) for trust fund taxes as established by §§ 44-19-35 and 44-30-76, in no event shall the rate of interest exceed twenty-one percent (21%) per annum nor be less than eighteen percent (18%) per annum.</p> <p><b>This will be effective for tax periods on or after January 1, 2023. Additional guidance regarding this will be coming in the next week or two.</b></p>   | RI-1040/RI-1040NR,<br>RI-1120C, RI-1120S, RI-1065, RI-1041, RI-1040C,<br>RI-1096PT, RI-PTE, T-71, T-71A, T-72, T-74, T-86<br>[full list still being compiled] |                   |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| <p><b>44-1-31.2. Electronic filing of large entity tax returns, electronic payments, and penalties</b><br/>           b) Beginning on January 1, 2023, any larger business registrant is required to file returns and remit taxes to the State of Rhode Island electronically</p>  |   |                   |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| <p><b>44-18-30. Gross receipts exempt from sales and use taxes</b><br/>           Expansion of (12) Coffins, caskets, urns, shrouds and burial garments;<br/>           Addition of (67) Breast pump collection and storage supplies</p>   | T-204R  |                   |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| <p><b>44-30-12 Rhode Island income of a resident individual</b><br/>           (vi) For tax years beginning on or after January 1, 2022, the dollar amount contained by reference in subsection (c)(9)(i)(A) shall be adjusted to equal the dollar amount contained in subsection (c)(8)(i)(A), as adjusted for inflation, and the dollar amount contained by reference in subsection(c)(9)(i)(B) shall be adjusted to equal the dollar amount contained in subsection (c)(8)(i)(B), as adjusted for inflation</p> <p>(12) Any rebate issued to the taxpayer pursuant to § 44-30-103 to the extent included in gross income for federal tax purposes</p>   | RI-1040/RI-1040NR<br>Schedule M calculation<br>Instructions   |                   |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| <p><b>44-33-9. Computation of credit [Property Tax Relief]</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Income Range</th> <th style="text-align: center;">1 Person</th> <th style="text-align: center;">2 or More Persons</th> </tr> </thead> <tbody> <tr> <td>less than \$6000</td> <td style="text-align: center;">3%</td> <td style="text-align: center;">3%</td> </tr> <tr> <td>\$6001-9000</td> <td style="text-align: center;">4%</td> <td style="text-align: center;">4%</td> </tr> <tr> <td>\$9001-12000</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">5%</td> </tr> <tr> <td>\$12001-15000</td> <td style="text-align: center;">6%</td> <td style="text-align: center;">5%</td> </tr> <tr> <td>\$15001-30000 35000</td> <td style="text-align: center;">6%</td> <td style="text-align: center;">6%</td> </tr> </tbody> </table> <p>For tax years beginning on or after January 1, 2022 the maximum credit shall be six 30 hundred dollars (\$600).</p> | Income Range  | 1 Person          | 2 or More Persons | less than \$6000 | 3% | 3% | \$6001-9000 | 4% | 4% | \$9001-12000 | 5% | 5% | \$12001-15000 | 6% | 5% | \$15001-30000 35000 | 6% | 6% | RI-1040H |
| Income Range   | 1 Person  | 2 or More Persons |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| less than \$6000   | 3%  | 3%                |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| \$6001-9000  | 4%  | 4%                |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| \$9001-12000   | 5%  | 5%                |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| \$12001-15000  | 6%  | 5%                |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |
| \$15001-30000 35000  | 6%  | 6%                |                   |                  |    |    |             |    |    |              |    |    |               |    |    |                     |    |    |          |

Updated  
September 8, 2022