



Rhode Island Department of Revenue

Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
September 14, 2022

Larger business registrants must file and pay electronically *Change to take effect January 1*

One of the main tenets of the Rhode Island Division of Taxation's mission is to "assist taxpayers by helping them understand and meet their tax responsibilities." To ensure taxpayers and tax professionals understand the impacts of recent law changes, the Division is issuing a series of communications, such as this one, intended to be plain-language summaries for reference and use by taxpayers to aid voluntary compliance.

PROVIDENCE, R.I. – The Division of Taxation reminds businesses that in accordance with changes signed into law in June,¹ larger business registrant taxpayers will be required to use electronic means to file returns and remit taxes to the State of Rhode Island beginning on January 1, 2023.

A "larger business registrant" is defined as any person who:

- Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
- Operated as a business whose annual gross income is over \$100,000 for the entity.

There are many ways for taxpayers to file electronically and [make a payment online](#) with the Division. The best way to do so is through the Division's [Taxpayer Portal](#).

The Taxpayer Portal provides a free and easy way to file and pay your Sales and Use tax returns. Here are some tips regarding the Taxpayer Portal:

- If you are already registered to use the Division of Taxation's Taxpayer Portal and use the portal to file returns and remit taxes, you need not do anything differently.
- If you are not already registered for the Taxpayer Portal, you can create an account online:² <https://taxportal.ri.gov/>.
- If you are a first-time user, you must create an account, request and obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate your account before filing and paying. Instructions, including helpful videos are available at: www.taxportal.ri.gov.

¹ Enacted in [House Bill 7123, Substitute A as amended](#); affects Rhode Island General Laws § 44-1-31.2.

² An email address is required to create a Portal account. The email address used to create the account should be checked regularly.

- You must request a PIN to finalize your Taxpayer Portal account creation. If you have not yet received your PIN, you can file and pay using same-day guest services. This method does not require your PIN but does require several verification steps for security purposes.
- To request your PIN, or for any questions regarding the Taxpayer Portal, please contact the Division by phone at (401) 574-8484 or e-mail at: taxportal@tax.ri.gov.

Taxpayers who need assistance filing or paying online can make an appointment to visit the Division 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 internet³ can use the Self-Service Kiosk for any Taxpayer Portal activities.

More details on electronic filing are available on the [Division's website](#). For questions regarding the Taxpayer Portal, or to schedule an appointment for in-person assistance at the Division's office, at One Capitol Hill, Providence, RI 02908, please contact the Division's Taxpayer Portal Team Section at (401) 574-8484 or taxportal@tax.ri.gov.

³ Please note: to ensure account security and taxpayer privacy, taxpayers may use the Self-Service Kiosk for a limited number of functions. Due to multi-factor authentication, taxpayers using the Self-Service kiosk must access email elsewhere.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
